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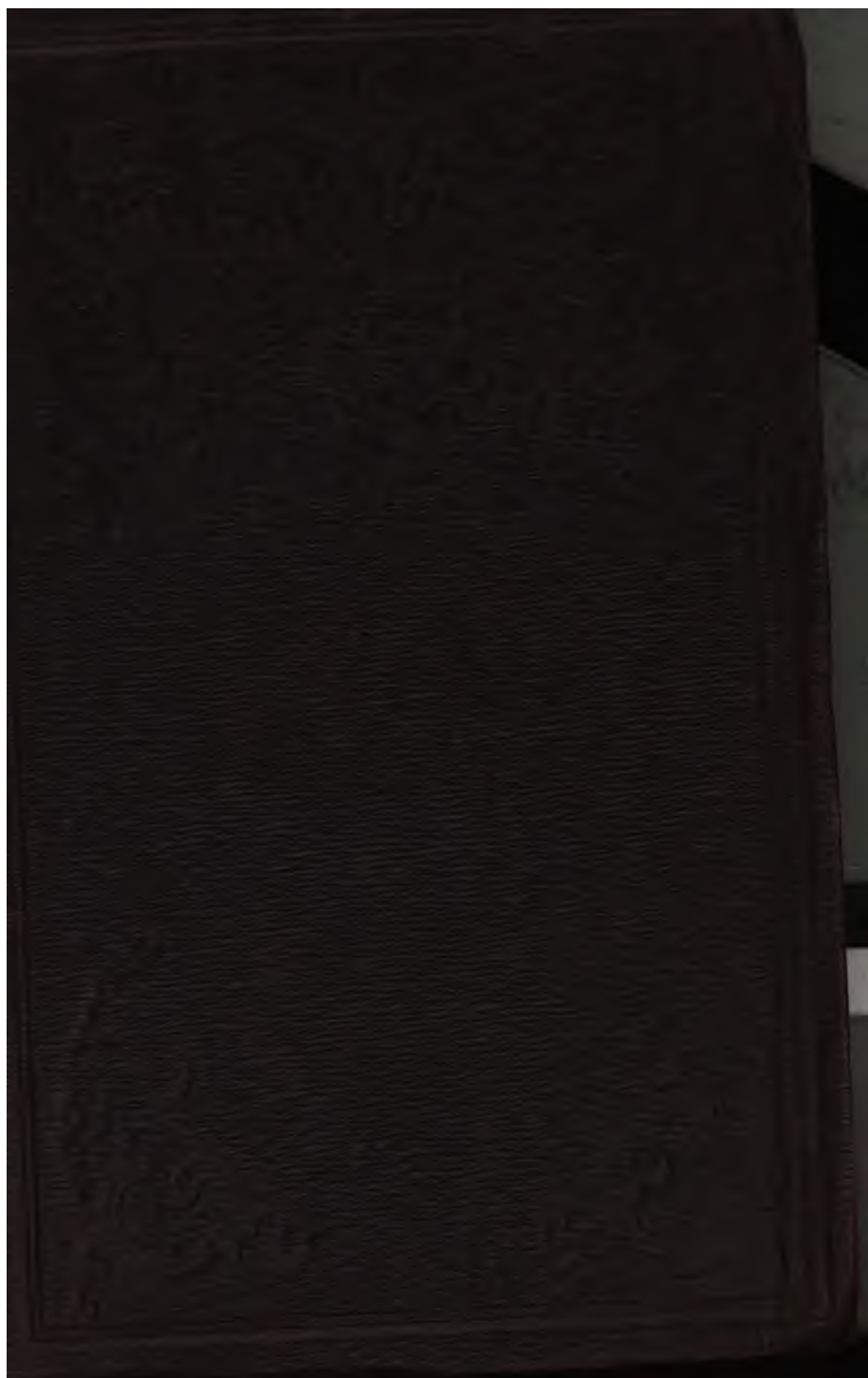
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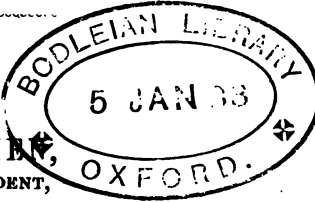






**GUIDE TO THE PRACTICE**  
**OF THE**  
**CALCUTTA CUSTOM HOUSE;**  
**CONTAINING**  
**GENERAL RULES IN FORCE,**  
**BYE LAWS**  
**AND**  
**REGULATIONS, ACTS AND GOVERNMENT NOTIFICATIONS,**  
**RELATING TO**  
**CUSTOMS AND MARINE.**

BY  
**E. O'BRIEN,**  
SUPERINTENDENT,  
CUSTOMS PREVENTIVE SERVICE.



**CALCUTTA:**

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1858.

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To  
WILLIAM BRACKEN, Esq.,  
*Bengal Civil Service,*  
FORMERLY  
COLLECTOR OF CUSTOMS,

AT  
CALCUTTA,

THIS Volume is, with permission, most respectfully  
dedicated,

By his  
much obliged and  
very grateful Servant,  
E. O'BRIEN.

CALCUTTA, }  
1st May, 1858. }



W. BRACKEN, ESQUIRE.

SIR,

*I profit of the opportunity afforded by the publication of the Custom House Guide to express thus publicly my deep-felt thanks for your kindness in permitting it to be dedicated to you.*

*Your name at the head of the book will in itself ensure for it, a cordial reception from the Merchants of Calcutta. All who knew you as Collector of Customs, will be gratified at finding you, as it were, still associated with a Department of the Public Service, over which you presided for so many years; and in which by a dignified and impartial administration of the Customs Laws, you accomplished the no easy task of affording satisfaction to, and at the same time gaining the good will and esteem of, the Government, as well as of the Commercial Community of Bengal.*

*On my own part, I have to express my warmest acknowledgments for this further mark of your esteem, adding as it does another, to the many favors conferred on me during an official intercourse of twenty-three years.*

*Wishing you a continuance of health and happiness,*

*I beg to subscribe myself, your much  
obliged and most devoted Servant,*

CALCUTTA, }  
1st May, 1858. }

E. O'BRIEN.



## PREFACE

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IN submitting to the Public, this work chiefly designed for the use of the Commercial Community, I take leave to express an earnest hope that it will be found really what its name implies,—“ A GUIDE.”

As a book of reference I think I may venture to affirm that it will be found of great utility both by the Functionaries charged with the administration of the Customs Laws in India, and the Mercantile Community.

Commanders of Vessels trading with the Free, and other Ports in India will find herein a variety of information with much of which it is desirable they should make themselves acquainted, in order to facilitate their transactions with the Marine and Customs Departments.

It will be seen that the body of the work comprising the standing rules, has been arranged so as to exhibit the ordinary routine from the time of a Vessel's arrival at Kedgerree inward till her departure thence outward bound. The Alphabetical order in which the “ Bye-Laws” are set down, provides the means of easy reference to cases out of the general rule, which, it is presumed, will be found to obviate much correspondence and discussions with the Customs' Authorities.




Before concluding these prefatory remarks, I feel it incumbent on me to express my warmest thanks to Mr. P. Bonnaud, Accountant of the Custom House, for his valuable aid and advice during the preparation of the GUIDE, without which I could not have completed it. To Mr. J. VanderBeek, Export Supervisor, and Mr. Jas. Counsell, Chief Clerk to the Collector of Customs, I am also indebted for much useful information.

In conclusion I beg to offer my grateful acknowledgments to the Government and to the Merchants of Calcutta for their liberal support and encouragement.

E. O'BRIEN.

1st May, 1858.

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# IMPORTS.

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## ENTRY INWARDS.

THE Consignees and Commanders of inward bound vessels should observe, that Pilots are strictly prohibited from passing Kedgerree with the vessels of which they are in charge, until Manifests of the Cargoes are delivered to them for transmission to the Collector of Customs at Calcutta, by public dāk.

Act XIV. of 1836, 6.  
and  
Government Notification, May 1836.

Letter, Superintendent Marine, March 1857.

Inward bound vessels not to pass Kedgerree without delivering manifests to Pilots.

Kedgerree manifests to be sent by dāk to the Collector of Customs.

The Pilot will receive any document tendered to him as the Manifest, and will append it to the printed form supplied by the Superintendent of Marine.

General Instruction to Pilots.  
Paras. 13 and 14.

Pilots to receive any form of Manifest, and to attach it to the usual printed form.

Para. 12, do.

Vessels in Ballast are not to form an exception.

Should it be found impracticable to despatch the Manifest from Kedgerree, it may be delivered at the Post Office at Diamond Harbour, but the Pilot will on no account pass the former station until the Manifest be in his possession. Any attempt to remove Goods from a vessel to be reported by the Pilot to the Master Attendant.

General Instruction to Pilots.  
Para. 15.

Vessels in Ballast to furnish Manifests at Kedgerree.

Pilots when unable to forward Manifests from Kedgerree to send from Diamond Harbour.

Idem, para. 18.

Pilots to report to Master Attendant any attempt to remove goods.

Preventive Officers to join inward bound Vessels at Diamond Harbour.

Preventive Officers when none at Diamond Harbour, Vessels to pass on, on signal being made by Officer in charge.

Gunpowder in excess of 50lbs. to be landed at the Myapore Magazine.

Preventive Officers on joining Vessels to hand their credentials to Commanders.

As soon as a vessel reaches Diamond Harbour a Preventive Officer boards her, if there be one

\* A black ball at the yard arm by day and a light at night.

that there are no

Notification, Exchange Gazette, 18th May 1850.

in excess of 50lbs., whether cargo or for ship's use; in the meantime arrangements are made by the Superintendent of the Preventive Service to provide the vessel with a Preventive Officer without delay.

On a Preventive Officer joining a vessel in any part of the river, he presents to the Commander or Commanding Officer the following letter:—

*To the Commander of the*

*or in his absence to the Commanding Officer.*

SIR,

You are hereby requested to receive and afford  
 Act XIV. 1836, 8.      suitable shelter and accommodation  
 Act XVI. 1837, 6.      on board your ship to Mr.

Preventive Officer, who is ordered not to leave the vessel by day or by night until relieved under my instructions.

2. You will be pleased to observe that any Master  
 or Officer in charge of a vessel re-  
 Act XIV. 1836, 9.      fusing to receive a Custom House  
 Officer or to afford such Officer suitable shelter and sleeping accommodation (the Inspectors of the Preventive Service being competent to decide which are and which are

not suitable accommodations) while on board, is liable to the amount of Fine prescribed by law.

3. You are further apprized that your vessel will be liable to be visited daily and nightly by one or more Inspectors who will superintend the proceedings of the Preventive Officer, and take such notes as they may think proper in the execution of their duty, but no Inspector or other Officer of Customs is authorized to open any Cabins, Lockers or Bulkheads, unless he first produces a Warrant or written order under the signature of the Collector of Customs.

4. On the production of such Warrant or written order, you are required to permit the Preventive Officer or other Officer of Customs to open any Cabins, Lockers or Bulkheads, he may point out, and if not opened upon his requisition, he will proceed under the provisions of the Act to break the same open, and any goods or packages that may be found concealed and which shall not be duly accounted for to my satisfaction, will be liable to confiscation.

5. You are further requested to observe that no discharge or receipt of Cargo, Stores, Coals, Ballast, or Baggage, will be permitted on a Sunday or other Christian Holiday, except under the orders of the Collector of Customs, and then only in cases of emergency.

6. For all further particulars with which you may desire to become acquainted, you are requested to refer to a copy of the Customs Acts which are with the Preventive Officer.

I am,  
Sir,  
Your obedt. Servant.

*Calcutta, Custom House,* }  
*The* 185 . }

*Collector of Customs.*

Preventive Officers to note particulars of Vessels' Names &c. on reaching the limit of the Port, in the absence of Preventive Officer, Commanding Officer to do this.

On arrival off town and whilst passing the Botanic Garden House, a book is taken off to the ship in which the name of the vessel, cargo, &c., date and time of arrival, are to be noted by the Preventive Officer, if one be on board, otherwise by an Officer of the ship.

Duplicate Manifest legibly written to be filed at the Custom House, prior to order for discharge of Cargo.

Before cargo can be permitted to be discharged a copy of the Manifest compiled from Bills of Lading, &c., to be presented at the Custom House in which the number of packages of each mark and consignment must be expressed in *words* as well as in *figures*, and written legibly on the ruled lines; this document after being compared and found to agree with the original Manifest, is taken to the Collector, in whose presence a declaration of its correctness is made by the Commander in the following form.

Manifests, original and duplicate if found to correspond, Commander to declare to correctness, and ship's entry allowed.

\_\_\_\_\_ Commander  
of the \_\_\_\_\_  
from \_\_\_\_\_  
\_\_\_\_\_ under \_\_\_\_\_ Colors  
Maketh declaration and saith that the annexed Manifest contains to the best of his knowledge and belief a true and just account of all Goods and Merchandize imported on the said Vessel at the Port of Calcutta.  
\_\_\_\_\_  
Produced Certificate of \_\_\_\_\_  
No. \_\_\_\_\_  
Declaration made at the Calcutta Govt. Custom House this \_\_\_\_\_  
\_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ A. D. 185 \_\_\_\_\_,  
before me.

Collector of Govt. Customs.

The Manifest in the annexed form with the Collector's orders thereon for discharge, is then sent to the Superintendent of the Preventive Service, who forwards it to the Preventive Officer on board the ship with special order and boat-notes for his guidance in delivering the cargo.\*

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*Note.*—Packages not to be opened on board under any circumstances.

\* *Note.*—Preventive Officers are strictly charged not to allow packages to be opened on board ship. If packages be required to be opened to ascertain state of contents, they must be landed at the Custom House.

**FORM OF MANIFEST.**

Manifest of the Import Cargo of the \_\_\_\_\_  
burthen \_\_\_\_\_ Tons \_\_\_\_\_  
last from \_\_\_\_\_ under \_\_\_\_\_  
\_\_\_\_\_ Commander from \_\_\_\_\_  
\_\_\_\_\_ Colors.

[illegible]

At time of entry all official documents received Port clearances, &c., received at ports of departure to be surrendered before entry.  
 Act XIV. 1836, 7. at places of departure may be  
 called for by Collector and or-  
 der for discharge of Cargo refused, till produced.

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## MODE OF PASSING GOODS.

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### IMPORTED GOODS.

#### *Goods Landed at the Custom House Wharf.*

1. Goods brought to the Custom House Wharf Goods landed at Custom House how to be passed.  
 must be protected by Boat Notes drawn out in this  
 form:—



RETAINED BY PREVENTIVE OFFICER.

Form No. 1.

*Boat Note, No.*

Ship \_\_\_\_\_ Capt. \_\_\_\_\_ This \_\_\_\_\_ 185 .

To be landed on the Custom House Wharf.

Marks and Nos.	Description of Packages.	Description of Goods.	Names of Consignees.	To whom delivered.
				Officer on Board.
				Preventive Officer.

ACCOMPANIES THE GOODS.

Form No. 1.

Note No. \_\_\_\_\_ Ship \_\_\_\_\_ This \_\_\_\_\_ 185 .

To

*The Collector of Government Customs, Calcutta.*

SIR,

Be pleased to receive at the Custom House the under-mentioned Goods from the Ship \_\_\_\_\_ Captain \_\_\_\_\_ to be landed on the Custom House Wharf.

Marks and Nos. on Packages.	Number and description of Packages.	Description of Goods.	Names of Consignees.	To whom delivered.
				Officer on Board.
				Preventive Officer.

Calcutta Custom House.

## BOAT NOTES.

FOR THE

SENT TO MR.

*Preventive Officer on the*

The counterpart Boat Notes to be filled up in the same manner as the Boat Notes, and on completion of the Import Cargo to be bound together, for each ship separately.

The Notes to be numbered as signed by the Preventive Officer on board the vessel beginning with No. 1, for the first boat sent off. The first number on each day to be that immediately succeeding the last number of the night before.

Receipt to be taken in the column "to whom delivered" and time of delivery to be noted.

*Supt. Preventive Service.*

2. On the arrival of the Goods at the Custom House Ghaut, the Boat Note is presented to the Aumeen at the Import gate of the Custom House, who inserts in a register the particulars entered in the Boat Note, and allows the Goods to be brought on the Wharf. Application in this form is then made to pass the Goods:—

Mode of landing  
at the Custom  
House.

**Form of Application for passing Free and Dutiable Goods in their Importation through the Custom-House.**

**To the Collector of Government Customs.**

**SIR,**

Be pleased to grant a Permit to pass into Town, the undermentioned Goods, landed from the                      Captain                      under                      Colours and arrived from

Number and Description of Packages.	Marks & Numbers upon Packages.	Description of Goods and contents of each Package.	Total Quantity of Goods.	Rates of value in Co.'s Rs. of each class and description of Goods.	Total value in Co.'s Rupees of each class and description of Goods.	Name of Proprietor, Importer or Consignee.

Mode of passing Goods from the Custom House Wharf.

3. The application must in the first instance be taken to the Import Department, to have the Goods particularised therein, noted off the Manifest; this done, it is presented to the Collector for orders to "Report Wharf," and if weighable Goods "and weigh,"—in the latter case, 5 or 10 per cent. of the quantity is ordered to be weighed, unless there be reason to doubt the accuracy of the weight stated, in which case the whole despatch is ordered to be weighed. These weighments are conducted under the supervision of the Wharf Officers.

4. On completion of weighment, the application is taken to the Netter who sits in the Accountant's Department, whose duty it is to adjust the net weight (when Goods are weighed gross) from an authorised table of "Tares."\*

5. If the application weight be found correct, the application is taken to the Collector (who directs the Appraiser to state value) for the assessment of the duty, after which the rate of duty is ordered by the Collector, when the Native Calculators note on the back of the application the amount of duty chargeable.†

6. The application is then taken to the Cash Office for the payment of the duty, and after being receipted by the Cashier, and registered and numbered, is handed over to the Perwanah department for the preparation of perwanah in this form:—

---

\* When a percentage is weighed and the result exhibits a great difference between the weight stated in the application, and that ascertained by average, a further percentage is usually ordered to be weighed, and if still unsatisfactory, the whole despatch is weighed, when if a large excess be found, double duty is ordinarily levied on the excess quantity only,—but in cases where it may appear that fraud has been contemplated, the Goods are confiscated under authority of Sec. 9, Act XVI. of 1837.

† See Act XVI. of 1837, Section 9, regarding discrepancy in the quality and description of goods when not rated. If under-valued by the Importers, the Collector is authorised to take them on account of Government, under Regulation 6 of 1833.

## PASS FOR GOODS IMPORTED BY SEA BY THE

under  
By  
Captain  
Colors from

Quantity and Description of Packages.	Marks, & Nos. on Packages.	Description of Goods.
		<p>* The Preventive Officer will pass these Goods direct from the Ship into Town, the Importer is cautioned not to bring them to the Custom House Wharf.</p> <p>* In perwanahs for Goods landed at the Custom House Wharf, these words are of course omitted.</p>

Regd. No. \_\_\_\_\_  
 CALCUTTA GOVT. CUSTOM HOUSE,  
 The \_\_\_\_\_ of \_\_\_\_\_ 185 \_\_\_\_\_ Collr. of Govt. Customs.

7. When the perwanah is drawn out, it is sent with the application to the Import Department for examination, thence submitted for the Collector's signature. The perwanah is then delivered to the applicant, the application being retained for registry.

8. The perwanah is now taken to the Aumeen at the Import entry gate, to certify the date or dates on which the Goods were landed; the object being to ascertain whether the Goods are subject to Wharfage,\*—if any be demandable it must be paid before the Goods are allowed to pass into town.

\* See Wharfage Rules.

9. The Wharf Officer on being satisfied that Wharfage is not claimable, or that it has been paid on Goods subject to it, will after comparing the Marks, Nos. and description of packages, with the particulars given of them in the perwanah, pass them on to the Import Check Gate, where final examination takes place and the Goods are passed into town; the perwanah being retained for registry by the Officer in charge of the Check Gate.

10. Goods not weighable, have to observe all the forms above noted, except those that relate to weighments.

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### GOODS PASSED DIRECT FROM SHIP.

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1. Application in the form already shown,\* must be taken to the Import Department to have the Manifest noted, thence to the Collector with invoices and authenticated documents for orders. On admission of the application and documents, they are taken to the Appraiser to affix the value, after which the Collector directs the assessment of the duty. Forms 6 and 7 (Goods landed on the Wharf) have then to be gone through,—after which the perwanah is to be presented to the Preventive Officer on board the ship to pass the Goods out of the Vessel direct to the Importer's godowns under protection of a boat note of the following form:—

Goods passed  
direct from Ship.

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\* Vide page 10.

## FORM No. 2.

Note No.                      Ship                      The                      185 .  
 This Boat Note protects the undermentioned Goods from the Ship  
 Captain                      direct to                      Ghaut  
 and thence to the godowns of                      situated in  
 Street.  
 Passed by                      I. Register No.                      of the                      185 .

Marks and Nos. upon Packages.	Number and description of Packages.	Description of Goods.	Names of Consignees.	To whom delivered.

(Signed)      A. B.      *Officer on Board.*  
 „      C. D.      *Preventive Officer.*

Out-pass goods  
if landed at the  
Custom House  
Wharf to pay dou-  
ble Wharfage.

*Note.*—Out-pass Goods landed on the Wharf are subject to  
double Wharfage from the date of landing. Board's order No.  
1,060 of the 31st July 1855.

### GOODS IMPORTED FROM THE FREE PORTS UNDER ACT VII. OF 1848.

Goods imported  
from the Indian  
Ports how passed.

Application in duplicate to be presented; Mani-  
fest noted as for other Goods, the Collector then  
orders “Register Free” on one of the applications,  
which is kept at Office for Registry, and on the  
other, “Pass” which is made over to the applicants.

*Note.*—This rule having been made solely for the conveni-  
ence of Importers of Goods from the Indian Ports, those who  
do not feel disposed to take advantage of it, are left at liberty  
to go through the ordinary forms of out-pass.

## DUTY BILLS.

The practice which formerly obtained of issuing perwanah and Duty Bill simultaneously, having been found to cause delay and dissatisfaction, it was determined upon, with a view to the accommodation of the Mercantile Community in facilitating the clearance of Goods, that perwanahs should be delivered as soon as drawn out, leaving the Bills to be prepared at the earliest opportunity, ordinarily on the following day, and this modification of the former rule has been found to answer its object, and consequently to afford satisfaction to Importers of Goods.

Rules relative to  
Duty Bills.

Bills for Duty are made out on stamped paper in the following form, and the rupees written in words as well as in figures. These Bills are ordinarily signed by the Executive Officers, (Deputy and Assistant Collector,) and sometimes, but rarely, by the Collector himself.

(Name of Importer,) \_\_\_\_\_ Dr  
To Government Customs

Imported per \_\_\_\_\_ from \_\_\_\_\_

[The Blank is filled up with the particulars of the Import; as per application, that is, the tale or weights and the values]

I. D. R. No.

Company's Rupees,...  
Duty at

E. E.

Received

Calcutta, Govt. Custom-House, }  
The 18 . }

Collector of Govt. Customs.





## INWARD CLEARANCE.

Rules relating to  
inward clearance.

To enable a Vessel to obtain inward clearance, all Goods entered in the Manifest must be shown to have been registered at the Custom House and duly passed; or must be otherwise accounted for. Very great inconvenience and delay in the clearing of Vessels, having arisen from Packages *addressed to individuals* being taken out of Ships by parties or their friends, or agents, without Passes from the Custom House, and such taking away by individuals not being within the meaning of the terms "*Sent to land*" used in the Act, XIV. 1836, Sec. 11, the practice is prohibited in future.

Preventive Officers should recommend to Commanders to send all such packages *at once* to the Custom House, and unless he does so they are not to permit them to pass out of the Ship without special orders.

It will of course be understood, that this order applies only to private packages addressed to individuals, and does not extend to general merchandise.

The receipt of the Officer in charge of the Mowat Magazine will be required at the Custom House, on the inward clearance of a Vessel having Gunpowder on her Manifest, unaccounted for. All packages due on the Manifest at the time of application for Import Certificate, must be shown either by the report of the Wharf Controller to be on the Wharf, or by that of the Preventive Officer to be on board the ship. If Goods are stated "not to have been shipped" or "used on board," the

Commander is bound to satisfy the Collector that such is actually the case.\*

2. When application for Import Clearance is made before the Import Cargo is fully accounted for, the Commander is furnished with a 'Letter of call' drawn out in the following form. Inward clearance will be withheld, until all the Cargo be duly accounted for, or a deposit of 2 two rupees per ton on the tonnage of the Vessel made, pending adjustment of the Inward Cargo.

Rules of "letter  
of call."

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\* Cargo kept on board for the round and not to be landed, must be reported by the Preventive Officer to be actually on board.

To

Captain of the

SIR,

I beg to inform you that your Import Certificate cannot be granted until the undermentioned Goods inserted in your Import Manifest are satisfactorily accounted for. The production of receipted Bills of Lading for Goods due on the Manifest cannot be admitted in proof of regular passing of such Goods.

I am

Sir,

Your most obedient Servant,

Calcutta, Govt. Custom House, }  
The of 185

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Collr. of Govt. Customs.

Marks and Nos. or Address.	Quantity.	Description of Goods.	To whom Consigned.	Captain's explanation.	Consignee or landing Agent's explanation.	Preventive Officer's report if called for.	Wharf Controller's report if called for.	Collector's orders.

3. As soon as the Import Cargo is accounted for, a certificate to that effect drawn out in this form, is granted by the Import Supervisor.\*

Rules of Import  
Certificate.

Certified that the \_\_\_\_\_ Tons  
Captain \_\_\_\_\_ under \_\_\_\_\_  
colors has accounted for all her Inward Cargo as per \_\_\_\_\_ document  
retained with the Manifest.

No. \_\_\_\_\_ of 185 -5

CALCUTTA,  
Govt. Custom House, }  
The \_\_\_\_\_ 185 }

Import Supervisor.

Goods remaining on the Wharf unclaimed, to be sold at the expiration of 3 months† from the date of entry of the Vessel on which imported. The proceeds, after deducting duty, wharfage and landing charges, to be credited in the accounts of the Office under the head "Profit and Loss,"—recoverable however, on parties producing proof of title thereto.

Goods, if left un-  
claimed on the  
Wharf, how to be  
treated.

\* If Import Certificate be granted upon deposit, the circumstance is noted on the face of this document.

† The practice is to notify in the *Exchange Gazette*, at the end of 3 months from date of entry, that such and such Goods are lying on the Wharf uncleared, and if not claimed and cleared within a week, will be sold by public auction.

## UNMANIFESTED GOODS.

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Goods unmanifested, how to be treated. Supplement manifest rules.

When Goods are not Manifested through inadvertence, the Collector may, without reference to the Board, levy double duty. When there may be reason to suspect that the omission arises from an intention to commit a fraud, the Collector must report to the Board. It is of course discretionary with the Collector of Customs to allow Commanders to amend the original or to file supplemental Manifests for omissions.—Board's letter of the 30th June 1836, and Sections VI. and XII. of Act XIV. of 1836.

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## GOODS NOT LANDED,—AND OF THEIR TRANSHIPMENT DIRECT.

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Goods transhipped from one Vessel to another, rule relative to.

Goods not intended for this port, *although they must be entered* on the Manifest, are not liable to duty, *unless landed* or transhipped. If taken away on the same Ship, they must be entered in the Port Clearance. If transhipped direct from one Vessel to another, they are subject to duty, in the same manner as if landed, the forms as in passing Goods on Import being observed. The owner must make an Export application, as in the case of Goods exporting. Goods so passed are put out of the importing Ship under the Import, and received on board the exporting Ship under the Export perwanah.—Board's letter, dated 16th October, 1835.

## SPICES.

Nutmegs, Mace, and Cloves, the produce of any <sup>Spices, rules re-</sup> British Settlement, are entitled to free entry, (see <sup>lative to.</sup> Notification dated 29th June, 1836,) provided a Certificate\* of the place of production, signed by the principal authority of the place, is presented at the time of Importation.

\* These are to Certify that \_\_\_\_\_  
 \_\_\_\_\_ this day appeared before me \_\_\_\_\_  
 and solemnly declared, that the Spices, contained in \_\_\_\_\_  
 marked and numbered as below to be Exported by the said \_\_\_\_\_  
 upon the \_\_\_\_\_ whereof \_\_\_\_\_ is the master and bound  
 for Calcutta \_\_\_\_\_ is really and bonâ fide the produce of \_\_\_\_\_

No. and Description of Packages.	Marks and Nos. on Packages.	Weights.	Remarks.

*Registrar of Imports and Exports.*

Prince of Wales' Island, }  
 Office of Registry of Im- }  
 ports and Exports. }  
 The day of 185 . }

NOTE.—There is no particular Form of Certificate to protect the importation of Spices from Her Majesty's Settlements.

The above Certificate must be presented *with* the Application to Import the Spices.

## BULLION

Bullion how to be  
passed.

Is passed in the same way as Goods from the Free Ports, *viz.*, on presentation of application in duplicate, one retained for registry, on the other the order to "pass" is given.

## SALT.

Rules relative to  
Rowanahs.

When passed under Rowanahs.

The application is first taken to the Import Department to have the quantity applied for noted\* off the Manifest, after this the Collector orders the levy of duty, when the Calculators note the amount, the Bill is then made out and taken with the application to the Cashier for the payment of the duty, who receipts both documents which are then signed by the Collector. The application is retained at Office for registry, and the Bill taken by the Importers to the Board of Revenue where Rowanah is issued.

Consignee to  
apply for delivery  
or to authorise  
others in writing,  
or Manifest cannot  
be noted.

As soon *after* payment of duty as the Commander or Agents may think fit,—application is to be made to the Collector to appoint a weighman and to request the Superintendent of the Calcutta Salt Chowkies to depute a Native Officer (Tippha Nuvees) to assist at the weighment on board ship. It is necessary that this application be made at the

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\* The Consignee either to apply to pass, or to authorize in writing others to do so, and this authority to be filed with the Manifest.

latest, before 3 P. M. on the day preceding that on which delivery is contemplated.

Whenever parties desire it, a second pair of scales, Preventive Officer, Tippa Nuvees, Kyal, &c., are sent on board; applicant entering into an engagement in the following form to discharge an average quantity of 1,800 maunds daily, or in failure thereof to pay the extra expense incurred on their account.

Salt, if required to be delivered from more than one pair of scales, engagement to be entered into.

\_\_\_\_\_ hereby engage to weigh on an average daily one thousand and eight hundred maunds of Salt on board the \_\_\_\_\_ and in default thereof to pay the wages of the additional Officer who may be appointed to the Ship under this application. I further agree to all intervening Sundays being included in the general account of average for daily weighments made under this engagement, whether Salt is weighed on those days or not, unless a special application be made before closing of office on Saturday to withdraw the Extra Officer on Sunday when weighment is not contemplated.

CALCUTTA  
 The of 185 . }

### SALT FROM BOMBAY.

Salt Imported from Bombay under cover of Certificate pays duty at the rate of 1-12 per maund, the balance 12 annas being levied at that Port in accordance with the following Notification.

Salt from Bombay, Govt. Notification relative thereto.



*Fort William, Separate Department, the 24th  
January, 1838.*

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NOTICE.

Salt, mode of  
passing, payment  
of duty, &c.

For the information of the Parties engaged in the Trade in Salt, it is hereby declared, that Exporters of this Article from any Port or Place of manufacture in the Bombay Presidency for Import at Calcutta will be allowed credit in settling for the Import Duty at Calcutta for any amount of Duty duly certified to have been paid on such Salt to the Government Officers of the Bombay Presidency. It will be necessary therefore that Shippers of this Salt should obtain and send with each cargo of Salt a certificate of the specific sums of Duty paid thereupon. Credit in Calcutta will be given for the precise amount of the certificate subject to the condition that the out-turn in Calcutta will be given for the precise amount of the certificate subject to the condition that the out-turn in Calcutta does not fall short of the quantity shipped after making the usual allowances for wastage, &c. If the deficit exceed 5 per cent., credit will only be allowed on the net out-turn on weighment at Calcutta. If a surplus be found, credit will only in like manner be allowed upon the actual quantity specified in the certificate, *viz.*, the Calcutta Duty being assessed on the whole quantity, the amount of duty certified to have been paid at Bombay will be allowed in deduction without reference to the quantity delivered. The above allowance will only be granted when the certificate is produced at the time

of entry of the Ship for passing the cargo through the Custom House inwards.

By order of the Hon'ble the Deputy Governor of Bengal,

(Signed) H. T. PRINSEP,  
*Secy. to Govt.*

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## RULES FOR THE DELIVERY OF SALT UNDER ROWANAHS.

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Preventive Officers will take care that no Salt is weighed on board the Ship of which they are in charge, until Rowanahs for the same (bearing the seal and signature of an Officer of the Salt Department of the Board of Revenue) or special orders signed by the Collector, shall be presented.

*Mode of delivery under Rowanahs.*

A Native Officer on the part of the Superintendent of the Calcutta Salt Chokeys, will attend, in whose presence the weighment must be made.

*Salt Officer to attend weighments.*

Weights and Scales, together with a Native Weighman or *Kyal*, will be sent on board by the Superintendent of the Calcutta Salt Chokeys.

When Salt is discharged in part of Rowanah, Preventive Officers will furnish Boat Notes, (with which they will be supplied from this Office,) to protect the Salt, pending the completion of the Rowanah.

General Cargo may be discharged from, or received on board Salt-laden Vessels, before and after, but not during the discharge of Salt, unless

*During delivery other cargo cannot be discharged or received except parties pay for extra Officers.*

under the supervision of an additional Officer, to be paid by the Ship.\*

Not allowed to be kept in the 'tween-decks except under special order.

Salt is not allowed to remain in the 'tween-decks after the weighment of the day is concluded, without direct special order from the Collector, but must be thrown back into the hold.

How to be passed on deposit of duty.

When Salt is passed on deposit, temporary Passes will be obtainable at the Custom House, but to be valid must be counter-signed by the Superintendent of the Calcutta Salt Chokeys. These Passes will be current for forty-eight hours from the time at which delivery may be completed, as shown by the certificate of the Preventive Officer on the back of the document.

Temporary passes, their currency.

Preventive Officers will not deliver on any such Pass, unless it be counter-signed by the Superintendent of the Calcutta Salt Chokeys, and will be careful, in endorsing the Pass, to enter the *full quantity* delivered, and the precise time (hour and minute) at which the delivery is completed.

Unmanifested, how to be treated.

Should the Salt on board any vessel be found to be in excess of the quantity manifested, the Officers will allow delivery under Rowanahs or Deposit Passes, simply noting at the foot of the General Statement and on the Manifest, the quantity so discharged. It is to be distinctly

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\* The term "General Cargo" comprises Coals, Ballast, in short any work with which the Custom House has concern. If the hatches of a Salt-laden Vessel are allowed to be off on a Sunday, Preventive Officers are entitled to a fee of Rs. 5 each; it being necessary that two Officers remain on board to see that Salt is not removed, for which purpose a constant watch on deck must be kept.

understood, that no portion of the Cargo Salt,\* however small the quantity, is to be retained on board, except under special orders in writing from the Collector of Customs, upon the application of the Commander or Agents, who will, when Officers are withdrawn from the vessels pending the receipt of Cargo, have to enter into an engagement to produce the quantity permitted to be kept on board (less the quantity that may reasonably be assumed to have been used whilst the Vessel was laid up) for the inspection of the Preventive Officer posted to take in Cargo.

Not to be retained on board unless sanctioned by Collector and under engagement of parties.

Salt in excess of 10 seers, not allowed to be removed from one part of the town to another, nor on the River Hooghly without Rowanah, or pass from the Superintendent of Salt Chokeys.  
—S. 3, *Act XIII. of 1849.*

Weighment of Salt is allowed from 7 A. M. to 6 P. M. from the 15th March to the 15th October, and from 8 A. M. to 5 P. M. during the remaining five months in the year. But whenever it may be required to commence discharge before 9 A. M., application must be made, and should delivery *not* take place *before* 9 A. M., parties will have to pay the Tippra Nuvees and Kyal for the extra attendance; Government paying only when *discharge actually* commences at 7 A. M. or 8 A. M., according to season.

Hours during which weighment is authorised.

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\* Provisions for the exclusive use of the Vessel may be cured on board a Salt importing Vessel, and no duty leviable on the Salt so used.—*Board's Order, 25th March 1848.*

As a special case Salt may be delivered either before or after the prescribed hours by permission of the Collector, and on payment of usual fees to the Preventive Officers, &c.

Under Bond, how  
to be delivered.

### \* BONDED SALT.

*Orders of the Board of Revenue, No. 434 of the  
29th March 1853.*

1. † The Bonders will be required to make use of covered boats, and to provide wax and tape for sealing the hatches. Each boat will be sealed by the Preventive Officer on board and be furnished at the same time with the usual Boat Note, specifying the quantity placed under seal.

2. The Preventive Officers in charge of Vessels with Salt under bond will be furnished with special instructions from this Office for its delivery.

3. Bonders of Salt may land Salt at the Gollahs in open boats, on the clear understanding, however, that no wastage allowance will be granted.

Rule regarding  
waistage allowance.

In cases of deficiency of quantity manifested, when adjusting Salt Cargoes in the Import Department previously to the grant of Import Certificate, an allowance for Wastage is made.

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\* For particulars of Office forms for Bonding Salt,—See *Bond Rules, page 48.*

† Parties must previously supply the Preventive Officers with a sufficiency of Wax and Tape, or discharge under Bond will not be permitted.—*Collector's Order, dated 27th February 1857.*

For Vessels from Ports to the Westward of the  
Cape of Good Hope, ..... 8 per Cent.

From Ports to the Eastward of the  
Cape, ..... 5 „

If there be an excess above 10 per cent. of  
manifested quantity, Commander is called upon  
to explain: if satisfactory to the Board of Revenue,  
explanation admitted,—if otherwise, fine inflicted.\*

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### RE-IMPORTATIONS.

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Goods exported to any British Possession within  
the limits of the East India Company's Charter,  
are allowed to be re-imported free of duty, if  
proved to the satisfaction of the Collector by  
quotation of the No. under which exported and  
examination by the Appraiser, to be the identical  
Goods taken hence. In the event of drawback  
having been paid on such Goods, the amount must  
be refunded to entitle them to free-entry: provided  
always that the re-importation takes place within  
a reasonable† period. *Board's Order, 9th June*  
1847.

As a special rule articles the private property  
of persons residing in India sent to Europe for re-  
pairs, allowed to be re-imported free under Board's  
Order, No. 1352, of the 12th September 1850.

Goods exported  
to a British posses-  
sion within the  
limits of the E. I.  
Company's Char-  
ter, may be re-im-  
ported free.

Proof to be afford-  
ed to the Collector  
of the identity of  
Goods.

Drawback, if  
paid, to be refunded  
or Goods not ad-  
mitted to free entry.

Goods must be  
re-imported within  
a reasonable time.

Articles the pri-  
vate property of  
persons residing in  
India, if sent to  
Europe for repairs,  
allowed free entry.

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\* See Bye-laws.

† Limited to one year.

# EXPORTS.

General rule for Export

If requiring drawback to be brought to Custom House.

Goods how passed when not brought to Custom House.

Goods to be brought to Custom House when Collector thinks necessary.

Form of Export application.

GOODS to be exported by Sea may, at the option of the Exporter be brought to the Custom House Export Wharf for that purpose, but it is incumbent on Shippers of Goods on which drawback is claimable to bring them to the Custom House for examination and identification. In other cases it is the practice to pass Goods for exportation on production of authenticated documents, specifying the weight, quantity, value &c., stated in the application ; and it is only when these particulars are not ascertainable, or when there is reason to doubt their correctness, that the Collector of Customs insists upon the Goods being brought on the Custom House Wharf for appraisement. The following is the form of application for Goods to be exported whether dutiable or free:

To the Collector of Customs.

SIR,

Be pleased to pass to the \_\_\_\_\_ Commander  
\_\_\_\_\_ under \_\_\_\_\_ Colours bound  
to \_\_\_\_\_  
( \* )

Marks and Nos.	No. and sort of Packages.	Quality of Goods.	Quantity.	Rate of Value.	Total Value.	Remarks.

(\*) If the Goods are exported with claim to Drawback, the words "Drawback required" should be written in the above space.

In the column of remarks should appear: Imported per ship \_\_\_\_\_ from \_\_\_\_\_ as per Import duty Register No. \_\_\_\_\_ dated \_\_\_\_\_ 18 .

Goods differing in description or quantity, &c., from the particulars given of them in the application to pass, are liable to confiscation, Section IX., Act XVI. of 1837.

## GOODS EXPORTED FROM OUT-GHAUTS.

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The first order given on applications to pass Goods, upon which the duty is levied on the weight, is, "Examine Bill, Certificate, or Weight List."—Examination is made by the Netter who reports the result, which if found correct, is admitted by the Collector, and reference is then made to the Appraiser for value. After the valuation, the Collector orders the levy of duty,—the amount leviable is calculated, and noted on the reverse of the application.

Goods passed  
from out-Ghauts.

The forms as laid down in paragraphs 6 and 7 of Imports\* have then to be observed.

*Grain.*—The duty on this article being fixed at half an anna per maund, is passed upon a simple order for the levy of duty.

Grain how passed.

In regard to other Goods, the value of which is not fixed by tariff, it is discretionary with the Collector to admit the quantity, description and value stated in the application, but "tariff" Goods are invariably referred to the Appraiser. It must be clearly understood however, that the Collector whenever he sees fit to do so, can order all Goods intended for exportation by Sea, to be brought to the Custom House Wharf for examination.

Admission of value, &c. at discretion of the Collector.

In case of doubt, Goods to be brought to Custom House for examination.

## GOODS NOT SUBJECT TO DUTY.

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The first order in the application to pass, is "Admit, Register Free," the valuation for registry

Free Goods how passed.



is then noted on the back of the application by the Native Calculators, and made over to the perwanah department for the preparation of the pass.

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### EXPORTS FROM THE CUSTOM HOUSE WHARF.

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Goods claiming drawback.

Goods with claim to Drawback, must be brought to the Custom House Wharf for examination and identification.

Quotation of Import Register, No. and date.

The Import Register No. and date (which, as laid down by Section XII. Act XVI. of 1857, must be "within two years from the date of the Import on the Custom House Registers") to be quoted\* on the face of the application. The order first given is "Examine Import Register No.", if correctly quoted, then "Report Wharf, &c., to Appraiser", if on examination the Goods are found to be those imported under the No. quoted, the next order is "Note Register and admit for Drawback." After the noting has been made, the Collector orders "Register Free"—the value is then noted for the Registry, and the application taken to Perwanah department for the preparation of the pass.

Weighable Goods how to be treated.

If the Goods be of a description requiring to be weighed, the order, after that for examination of Register number, is "Report Wharf and weigh 10 per Cent." Should the out-turn not be satisfactory, the whole is ordered to be weighed, and on the

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\* Incorrect quotation of Register No bars claim to drawback, and corrections not allowed.—*Board's Order, dated 25th May, 1839.*

weight being ascertained to be correct, reference is made to Appraiser to report if the Goods are identical with those imported under the No. quoted; the forms laid down in the preceding paragraph are then gone through.

The perwanahs, for Goods with claim to Drawback, instead of being made over to the Exporters as in other cases, are sent to the Superintendent of the Preventive Service, who deutes peons to accompany the Goods with the perwanahs to the vessels on which to be exported. As a general rule change of packages bars claim to Drawback, except the change takes place on the Wharf after the Appraiser's examination and report of identity, and under the supervision of a Wharf Officer; a discretionary power however is vested in the Collector to admit for Drawback, Goods imported in packages of a fragile nature when satisfied of their identity.—*Board's Order, No. 1051 of October, 1857.*

Perwanahs for drawback Goods to be sent by Peons.

Change of packages.

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## EXPORTS TO INDIAN PORTS UNDER ACT VII. OF 1848.

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The process in these cases is similar to that observed on importations from the Indian Ports.—*(See Imports.)*

Goods to Indian Ports, how passed.

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## EXPORT DUTY BILLS.

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The same forms are observed in regard to these, as obtained in the case of Import duty bills.—*(See Imports.)*

Duty Bills.



## EXPORTATION OF RUM UNDER BOND.

The following is the form of Bond executed at the Abkaree Department, copy of which is sent to the Collector of Customs:

(\*) Registered as No. \_\_\_\_\_ of 18 \_\_\_\_\_, in the office of the Collector of Calcutta, on the \_\_\_\_\_ of \_\_\_\_\_ 18 \_\_\_\_\_,

Know all men by these presents, that we \_\_\_\_\_ of \_\_\_\_\_ are jointly and severally held and firmly bound unto the Honorable the East India Company, in the sum of Company's Rupees \_\_\_\_\_

\_\_\_\_\_ to be paid to the said East India Company, or their certain Attorney, Agents, Successors or Assigns, for which payment well and truly to be made, we jointly and severally bind ourselves and each of us binds himself and each and every of our respective Heirs, Administrators, and Representatives by these presents, sealed with our respective Seals dated the \_\_\_\_\_ day of \_\_\_\_\_ in the year of Christ, one thousand, eight hundred, and \_\_\_\_\_

Whereas, the above bounden \_\_\_\_\_ justly and truly indebted to the said East India Company in the sum of Company's Rupees \_\_\_\_\_

being the amount of Consolidated Still-head and Abkaree Duty payable to the East India Company at the rate of one Company's Rupee per gallon on \_\_\_\_\_ gallons of Rum

manufactured at \_\_\_\_\_ which the said \_\_\_\_\_ have been allowed to remove thence direct to Calcutta, without having paid the amount of such Duty, but in lieu thereof the above written obligation has been accepted by the said East India Company, the said \_\_\_\_\_ binding themselves, their Heirs, Executors, Administrators, and Representatives to pay to the said East India Company, their Successors or Assigns, one rupee per gallon for so much thereof as shall not be exported by sea within the space of Four Calendar months from the date of these presents. Now the Condition of this obligation is such, that if the above bounden \_\_\_\_\_ his or their Heirs, Executors, Administrators or Representatives, or some or one of them do and shall at the expiration of Four Calendar months from the date of this obligation, well and truly pay or cause to be paid to the said East India Company, their Successors or Assigns, one rupee per gallon for all or any portion of the above-mentioned rum, which shall not have been then

exported by sea, of which exportation if any, due proof shall be given by the said \_\_\_\_\_

\_\_\_\_\_ to the Collector of Abkaree Revenue at Calcutta, aforesaid. Then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and Delivered.

A true Copy.

(Signed) \_\_\_\_\_

Collector of Abkaree Revenue

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*Memorandum on the back of the Bond.*

N. B.—Rum brought to the Custom House, below London Proof, is confiscable to Government.

All Rum under Bond intended for exportation by Sea is lodged in the Abkaree Godowns on the Custom House Export Wharf. Rum under Bond, how to be treated.

On the application to pass Rum, Exporters must declare in writing under what Bond it is protected, and shall produce the pass of the Collector of Land Revenue, and the factory invoice. It shall then be guaged for quantity, and proved to ascertain strength by the Custom House Guager. If the strength be not *less* than that shewn by the mark on the Cask, which mark must be the same as that on it when removed from the Distillery, the Rum shall be allowed to pass for Sea Export. If the Strength be\* *less* than the mark of the Cask, the

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\* The Collector is allowed a discretionary power of passing Rum five degrees less than Marked Proof, but not in any case below London Proof.—*Board's Letter, 22nd January, 1836.*

The Parties to a Bond are only responsible for the actual quantity for which the Collector's Pass may be issued.—*See Board's Letter, 25th November, 1835.*

Spirits in question shall be liable to confiscation and forfeiture to Government. No Rum shall be allowed to be exported below London Proof, and any brought to the Custom House, below London Proof, shall be confiscable to the Government.

When the entire Bonded quantity is exported, the Collector of Customs shall return the Copy of the Bond to the Abkaree Collector with a report that the full quantity has been exported.

If at the expiration of four months from the date of the Collector's Pass, the entire quantity of Rum covered by any Bond shall not have been exported, the Abkaree Collector on the same being certified to him by the Collector of Customs, will proceed to recover the Duty at the rate of one rupee per Gallon, conditioned to be paid upon such quantity of Rum as may not have been Exported under the said Bond.

Abkaree Duty,  
Act XXI. of 1856,  
Sec. 7.

How to be pass-  
ed to Indian Ports,  
Act XXI. 1856,  
Sec. XV.

Rum on exportation is not liable to Customs Duty. When to be shipped as stores, or to the Free Ports as Cargo, Certificate from the Abkaree Collector, of Abkaree Duty having been paid, must be produced, or Pass will not be granted.

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## OPIUM.

A Certificate in the form shown below\* from the Board of Revenue to the effect that the Opium was purchased at the Government sale, must accompany the application† to Export and the particulars of the Certificate must be inserted in the application. The Certificate and application are first compared by the Export Supervisor, who finding all correct, so reports, retaining the former document, and

Mode of passing  
Opium.

### \* IMMEDIATE SHIPMENT.

Certificate issued for Opium purchased at the Hon'ble Company's Sales. To be in force four days from this date.

No.

This is to Certify that Opium, according to the following particulars, was purchased by \_\_\_\_\_  
in the \_\_\_\_\_

No. of Lot per Sale Book.	No. of Chest purchas- ed.	Cost of the Opi- um per Chest.	Marks on Chests.	Produce of what agen- cy.	When to be shipped.	Name of present Owners.

\_\_\_\_\_  
*Register and Accountant.*

\_\_\_\_\_  
*Deputy Accountant.*

\_\_\_\_\_  
*Serashtadar.*

Board of Customs,  
Salt and Opium, }  
18. }

† The same in form as that in use for duty free goods.

forwarding the latter to the Collector for orders to "grant Note Pass," the Export Calculators then fill up the following form of Note Pass for the Collector's signature.

No. _____	<b>CALCUTTA CUSTOM HOUSE.</b>	OPIMUM NOTE PASS No. _____
NOTE PASS.		Pass to the _____ for _____
_____ Chests of Opium		_____ Chests of _____ Opium
Marks _____		marks and Nos. _____
and _____		
Numbers _____		
Ship _____		
Date _____		
Produce of Behar, _____ Chests		<i>Calcutta, Custom House, }</i>
Ditto Benares _____ Do.		<i>The _____ 185—.</i>
For _____		<i>Collr. of Govt. Custom.</i>
By _____		Shipped by _____

On presenting this Pass and the application to the Wharf Officer at the Export Check Gate, the Opium is allowed to pass out from the Wharf. The application with the Wharf Officer's report thereon of the Opium having actually left the Wharf, is returned to Office for Registry, the Opium being protected in its transit to the ship by the Note Pass.—When portions only of the Opium covered by a Note Pass are exported, the Wharf Officer grants Wharf Tickets, the Note Pass accompanying the last despatch.

#### COTTON.

Cotton how to be passed.

Is allowed free Export to all parts of the world, but without claim to Drawback; the frontier duty heretofore paid, having been abolished under order of Government of India of the 28th March 1856.

## EXPORTS OF BONDED GOODS FROM THE WAREHOUSE DIRECT.

All the forms observed on the exportation of Goods liable to duty have to be gone through. Rule for passing Goods from Bonded Ware-house. Notings and reports being made in the Bonding instead of in the Export Department. On completion of the necessary forms above indicated, the Collector orders the levy of 1-8th of Import or reserved duty, thus placing the Goods on the same footing as those exported with claim to Drawback.\*

## GOODS SHIPPED AFTER CLEARANCE

Sec. 18 of Act XIV. 1836. Are liable to double duty;— Goods after clearance.  
if free, to a penalty duty of 5 per Cent.  
B. O. 5th Aug. 1836. Not to apply to Opium nor to  
„ 15th Aug. 1837. Bullion, but on Goods shipped, which otherwise would have had claim to Drawback, on identity being established by examination at the Custom House, no duty leviable nor Drawback allowed.

## STORES.

On a deposit of (50) fifty rupees for each Vessel being made by Commanders or Agents, open Store Passes in the following form will be granted, which will enable them to ship Stores at their convenience. Stores how to be Shipped.

The deposit to be adjusted either before or within one week after clearance.

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\* The quotation of Import No. not limited as in the case of Exports to two years from the date of Importation.—*See Drawbacks.*



# OPEN STORE PASS.

For the

Captain

List of Articles to be received by the Preventive Officer on Board as Stores, and to be entered in this Pass for ultimate settlement of duty.

NOTE 1st.—As this Pass is intended only for such Stores as may be liable to Duty, neither the Free Stores enumerated in Circular No. 14, page 47, of the printed Rules, nor Stores sent on Board under a common Pass, are to be inserted here.

2nd. Should Articles be sent off as Stores, which are not mentioned in this List nor in the Free List, but which appear to be really intended for Stores, the Preventive Officer will extend this list accordingly.

3rd. The Preventive Officer will be pleased to sign this Pass when all the Stores are received, and forward it to the Office for the adjustment of Duty when the Vessel is about to clear out.

4th. Salt Provisions being now Free, are not inserted in this Pass.  
Soda Water to the extent of Nine Dozens to be allowed Free Export and not to be entered in this Pass.\*

## Superintendent of Preventive Service.

Date of Receipt.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Biscuits.	Blocks in excess of 100.	Canvases, (country) in excess of 150 Bolts.	Flour.	Ghee.	Grain.	Hogslard.	Leather, in excess of 12 pieces.	Oil, Country.	Planks, in excess of 100.	Sugar, in excess of 2 Mds.	Segars, in excess of 10,000.	Tallow, Candles, in excess of 1 Md.	Tobacco, in excess of 1 Md.	Wax Candles, in excess of 1 Md.							
Month.	Date.	Mds	Nos	Mds	Mds	Mds or Bags	Mds	Pieces	Mds or Seers	Nos	Mds	Nos.	Mds	Mds	Mds							

Note.—Stores may also be passed by regular perwanahs at the option of shippers.

## RELANDS.

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In case of short shipment, reland will be allowed, provided application be made previous to the outward clearance of the Vessel.

Relands how to be made.

The application must first be taken to the Collector for orders to "produce Perwanah"\* thence to the Export Department for that document; which if returned from on board the Vessel, is sent to the Collector for the final order, "examine and grant reland."

Mode of application, &c.

The reland being noted on the Perwanah and Chellaun, and entered in the Reland Register; the Perwanah is then taken to the Collector for his signature.

When a ship is under clearance and time does not admit of the production of Perwanah, the Collector orders "grant reland No. to clear," and the forms are subsequently gone through.

When Ship is under clearance.

No relands can be granted after a vessel has cleared outwards. In cases therefore in which parties neglect to apply in time, Goods not actually shipped, will appear in the Export Clearance, though really not on board the Vessel.

Cannot be granted after clearance outwards.

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\* When perwanah has not been returned from the Ship, a ticket is furnished by the Export Department to which the Superintendent of the Preventive Service attaches his signature as authority to the Preventive Officer to deliver it.

## GOODS UNSHIPED AFTER CLEARANCE.

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**No refund if un-  
shipped after clear-  
ance.**

This may be permitted on parties applying to the Collector, but of course no refund of duty will be allowed.

No entries of such transactions to appear in the Custom House records, nor alterations in the Manifest or Clearance permitted.

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## TRANSHIPMENTS.

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**Mode of tran-  
shipment.**

The same forms as for relands have to be observed, with the difference that on the Perwanah and Chellaun are noted "Transhipped from the ——— to the ———" and corresponding entry made in the Tranship Register.

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## RE-EXPORTS.

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**Form of effecting  
re-exports.**

Goods on which duty on exportation has been levied, may be re-exported without further payment of duty, provided the re-export take place within one year from the date of reland as shewn in the Reland Register.—*Board's Order, No. 490, of the 20th October 1842.*

**Goods entitled to  
Drawback, how to  
be treated.**

Goods originally exported with claim to Drawbacks must, on their re-exportation be subjected to re-examination at the Custom House, to admit of the claim to Drawback being sustained.

## CLEARANCE OUTWARDS.

Three days' notice of intention to clear must be given by Agents or Commanders. This arrangement has been in force for many years, and was established with a view to applications being attended to, according to priority of presentation. Application for Export Clearance in the following form accompanied by the Import Supervisor's Certificate, that the Import Cargo of the Vessel has been accounted for, is presented to the Export Supervisor who notes on both the date and hour of receipt.

Applications according to priority.

Application to be presented to Export Supervisor.

*To the Collector of Government Customs.*

Sir,

— beg to hand you a Certificate of the Import Clearance of the \_\_\_\_\_ Captain \_\_\_\_\_ from \_\_\_\_\_ accompanied by two \* Copies of the Manifest of her Export Cargo, which be pleased to register in turn.

Sir,

Your most obedient Servant ,

Calcutta,

18. \_\_\_\_\_

*To the Collector of Government Customs.*

Sir,

Please to grant a Port Clearance for the \_\_\_\_\_ Burthen \_\_\_\_\_ Tons under \_\_\_\_\_ Colours \_\_\_\_\_ Commander \_\_\_\_\_ bound to \_\_\_\_\_ with the following Goods \_\_\_\_\_

Sir,

Your obedient Servant,

Calcutta, \_\_\_\_\_

### LIST OF THE EXPORT CARGO.

Marks and Numbers.	Quality and Quantity.	By whom Shipped.	Destination.

\* For places other than Great Britain, Mauritius, Australia, and the British Indian Ports, one copy only required.

**Vessels for which Asiatic Certificates required.**

For all Vessels, British and Foreign, bound for Ports in the United Kingdom, Cape of Good Hope, West Indies, and Australasian Colonies, Asiatic Certificates are required. These documents are granted by the Master Attendant, on affirmation by the Commander before that functionary, that there are no natives of India on board the ship.

**Protector of Emigrant's certificate for West Indies and Australasian Colonies.**

Vessels, British and Foreign, clearing for the West Indies and Australasian Colonies, require, in addition to the Asiatic Certificate, a Certificate from the Protector of Emigrants of the number (if any) of natives on board.

**British Vessels bound to Ports to the Westward of the Cape of Good Hope.**

For British Vessels bound for any Port to the Westward of the Cape of Good Hope, Asiatic Certificates are required, viz.: Foreign Europe, United States of America, British possessions in America and South America.

**United Kingdom, West Indies, British America, and the Australasian Colonies.**

At the foot of the Export Manifest of all Vessels, British and Foreign, bound for the Ports named in the margin, the following note is to be made:

"I have no natives of India on board the Ship \_\_\_\_\_  
 "for any Port or place beyond the limits of the Company's  
 "Charter, nor any Servant being the wife of any Non-  
 "Commissioned Officer or Private in the Queen's or Company's Service.

The \_\_\_\_\_ of \_\_\_\_\_ 185—.

\_\_\_\_\_  
 Commander."

This note must also be made on all British Vessels *only*, bound to places in Foreign Europe and other places to the Westward of the Cape of Good Hope, for which Asiatic Certificates are required.

Prior to the grant of Port Clearance, which is a Summary of the Manifest, the Superintendent of the Preventive Service, and the Marine Registrar respectively, certify on the latter document as to claim for Demurrage under Sections 15 and 16 of Act XIV. of 1836—and, that a guarantee for payment of Port dues has been received.

Superintendent  
of Preventive Ser-  
vice and Marine  
Registrar respec-  
tively to certify  
as to claims for  
Demurrage and  
Port dues.

The Manifest is then compared with the entries in the Export Ledger, and if found to correspond, Export Clearance in the annexed form is drawn out and taken to the Collector for final signature, the Commander having previously made the following declaration:

Port Clearance  
how granted.

No. —

~~~~~ Commander of the ~~~~~  
personally appeared, and declared that this Manifest, con-  
tains the truth, the whole truth, and nothing but the truth,  
as to the Articles, shipped on this vessel, according to the  
best of his knowledge and belief ~~~~~

Declared at the Calcutta Government Custom House,  
this ~~~~~ day of ~~~~~  
Before me

*Collector of Customs.*

*Commander.*

No. 1.  
FOR THE COLONIES.



for the \_\_\_\_\_  
burthen \_\_\_\_\_ Tons, under \_\_\_\_\_ Colors \_\_\_\_\_  
bound to \_\_\_\_\_

This is to Certify to whom it may concern, that the Owners of the above-mentioned Vessel have rendered an account of her *Import* and *Export Cargo* and have complied with all the Regulations of this Port.

| DUTY.                                                                                          | FREE.                     |
|------------------------------------------------------------------------------------------------|---------------------------|
| The undermentioned Goods are produce of the East India Company's possessions.                  | NOT ENTITLED TO DRAWBACK. |
|                                                                                                | ENTITLED TO DRAWBACK.     |
| The undermentioned Goods are the produce of a British Possession when not otherwise specified. |                           |
|                                                                                                |                           |

Government Custom House,  
Calcutta,  
The \_\_\_\_\_ of \_\_\_\_\_ 185—.

Collector of Government Customs.

No. 2.

FOR OTHER PARTS OF THE WORLD.

Fort William

Port Clearance.



for the \_\_\_\_\_

burthen \_\_\_\_\_ Tons, under \_\_\_\_\_ Colors \_\_\_\_\_  
 bound to \_\_\_\_\_

This is to Certify to whom it may concern, that the Owners of the above-mentioned Vessel have rendered an account of her *Import* and *Export Cargo* and have complied with all the Regulations of this Port.

DUTY.

FREE.

|  | NOT ENTITLED TO DRAWBACK. | ENTITLED TO DRAWBACK. |
|--|---------------------------|-----------------------|
|  |                           |                       |

Government Custom House,  
 Calcutta,  
 The \_\_\_\_\_ of \_\_\_\_\_ 185.— }

Collector of Government Customs.



## CHANGE OF DESTINATION OF VESSELS BEFORE OUTWARD CLEARANCE.

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Change of destination how effected.

In case of change from an Indian Port to one out of India, and on shipments to which duty is leviable, the Cargo on board must be unshipped.\*—If the change be from a Port out of India to an Indian Port and the Cargo be retained on board under fresh entries in the Custom House Registers, or re-landed in due form, refund of duty will be granted.

## RE-ENTRY OF VESSELS PUT BACK FROM STRESS OF WEATHER.

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Re-entry is allowed only on satisfactory reason being afforded to the Collector of its necessity.

Allowed on satisfactory proof being furnished. Section 19 act XIV. of 1886.

Rules to be observed.

On permission to re-enter being granted, the Commander must surrender the Port Clearance and Manifest. The Export Supervisor notes on these documents, "Re-entry admitted on the — of —" and sends them to the Superintendent of the Preventive Service for his information.

Place where goods to be lodged to be indicated in application to unship.

On permission being obtained to unship the Cargo of the Vessel, the place where it is to be lodged being indicated, in accordance with the Section of the Act above quoted, the Superintendent of the Preventive Service forwards instructions to the Preventive Officer on board the Ship, to allow the unloading, and appoints a Preventive Officer at the

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\* The Collector as a matter of course has the option to admit, weight, value &c., when he deems unshipment unnecessary.

expense of the applicants to take charge of the Cargo landed.\*

If the Vessel re-clears with the entire original Cargo, a simple note is made on the Clearance and Manifest,—Recleared on the — of —.

Original Cargo if re-shipped.

If any portion of the original Cargo be not re-shipped, application to reland the same must be made prior to re-clearance, otherwise refund of duty will not be granted.

No refund if reland be not made before reclearance.

Fresh Cargo may be shipped, under the rules in force, before reclearance.

Fresh Cargo may be shipped.

It must be understood that a fresh guarantee for Port charges must be entered into, and a certificate from the Marine Registrar procured, that there are no unpaid Bills at the Custom House.

Fresh Guarantee for port charges.

When Cargo is short, re-shipped, or fresh Cargo taken on board, a note to this effect is made on the original, or according to circumstances a new Clearance is granted.

Cargo short re-shipped, or fresh Cargo shipped, how to clear ship.

## DRAWBACK.

All Goods exported with claim to Drawback, must appear in the Export Manifest and Clearance of the Vessel. After the Vessel, on which such Goods have been exported, is reported "put out to Sea," application in the following form to be made within one year from the date of exportation, or Drawback will not be allowed. *Section XIV. of Act XVI of 1837* :—

Goods for drawback to appear in clearance.

Application to be made within one year of export.

Form of application.

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\* If allowed to be landed at the Custom House or Bonded Ware-house, no additional Officer appointed.

*To the Collector of Government Customs.*

SIR,

Please grant Drawback on the under-mentioned Articles Shipped on  
the \_\_\_\_\_ bound to \_\_\_\_\_  
under \_\_\_\_\_ Colors.

Calcutta, the \_\_\_\_\_ 18 .

I am, Sir,  
Your obedient Servant,

| Marks and<br>Numbers of<br>Packages. | Export R.<br>No. and<br>Date. | Quantity. | Description<br>of Goods. | Value. | Remarks. |
|--------------------------------------|-------------------------------|-----------|--------------------------|--------|----------|
|                                      |                               |           |                          |        |          |

Mode of prepara-  
tion of certificate.

Report that goods  
have not been re-  
landed.

Mode of payment.

This application is presented in the Drawback Department, and on examination if found correct, is made over to the Drawback Calculators for calculation. The Certificate in the *annexed* form is drawn out, examined and passed by the Drawback Supervisor and signed by the Collector. It is then registered and forwarded to the Export Supervisor to report whether the Goods have been "exported\* in full and not relanded." On this report being furnished, and the certificate returned to the Drawback Department, it is made over to the applicant for endorsement:—when brought back, a duplicate is prepared and order for payment on the original is thus drawn out, "Correct Pay," initialed and dated by the Drawback Supervisor and submitted for the

\* In case of short shipment, which is ascertained by examination of Export Cargo Book and perwanah in the Export Department, a note is made on the Certificate.

Collector's signature. Drawback certificates are current for one year only from their dates.—

Form of Drawback certificate.

*Board's Order, dated 22nd September, 1851.*

**NOTE.**—When Goods on importation are charged under Section 6, Act XIV. of 1836, or any other Regulation, with double Duties, either in consequence of being unmanifested, or from any other cause ; on re-exportation of such Goods by Sea, the Exporter is not entitled to Drawback of 7-8th of the double Duty, but of only 7-8th of the single or usual Duty ; the excess Duty being levied as a penalty.

*Calcutta, Custom House, }  
The 26th April, 1838. }*

**R. WALKER,**  
*Collector of Customs.*

For Goods Imported ..... Drawback Certificate ..... No. .... of 185 .....

by ..... (Current for one year from its date)

..... whereas ..... made application to Export to ..... the Goods enumerated below valued at Co.'s Rs. ( ..... ) Company's Rupees ..... on the ..... under Register Numbers and dates hereunto specified, I hereby Certify the said ..... or ..... Representatives or Assigns are entitled to receive as Drawback the sum of Co.'s Rs. .... Company's Rupees ..... according to the rules established by existing Regulations as hereinafter detailed, or such part of this sum as shall appear to be justly due on account of the several shipments set forth in this Certificate. The Drawback so claimable is to be paid on the receipt of Official intimation that the Vessel has proceeded to Sea from Saugor with her Pilot.

| Export Register Number. | Date. | Description of Goods. | Quantity of Goods. | Value of Goods, Co.'s Rs. A. P. | Rate of Drawback. | Amount of Drawback. Co.'s Rs. A. P. | Remarks. |
|-------------------------|-------|-----------------------|--------------------|---------------------------------|-------------------|-------------------------------------|----------|
|                         |       |                       |                    |                                 |                   |                                     |          |

Govt. Custom House, Calcutta, }  
 The ..... of ..... 185-.. }  
 Noted

Examined and Registered,

Drawback Supervisor.

Collr. of Govt. Customs.

## BONDING RULES.

The forms for the importation of Goods, have to be observed up to the calculation for duty inclusively, with the addition on the application of the words "to be bonded." The application is then taken to the Bonding Department where the Bond is drawn out in the following form:—

Mode of application, &c.

## BOND.

No.

18

Know all men by these presents, that we now of Calcutta, at Fort William, in the Province of Bengal, in the East Indies

Form of Bond.

of the same place, are jointly and severally held, and firmly bound unto the East India Company, in the sum of Company's Rupees

to be paid to the said East India Company, or their certain Attorney, Agent, Successors or Assigns, for which payment will and truly to be made, we jointly and severally bind ourselves and each of us, and our respective Heirs, Executors, Administrators and Representatives, by these presents; sealed with our respective Seals, dated the

day of \_\_\_\_\_ in the year of Christ, One Thousand Eight Hundred and \_\_\_\_\_ and the said

for themselves, and each of them and their respective Heirs and Representatives covenant and agree, that in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the Supreme Court of Judicature at Fort William in Bengal.

Whereas the above bounden

applied to the Collector

of Sea Customs of the said East India Company at Calcutta, for, and have obtained permission to lodge in a certain Godown, for a period of

... Regulation ...  
... to say:—

... of ...  
... on board  
... and entered in the Customs  
... the Register of Goods  
... is such, that if the  
... Representatives, or  
... observe, and keep  
... Act No. XXV. of  
... Owners, Importers or  
... warehoused, and by the  
... ware-house Goods  
...

... As-  
... be paid  
... for the  
... lawful  
... the said  
... respect to  
... months from  
... expiration  
... P. shall  
... at the  
... of demand  
... Customs in  
...

Ware-housed, or any part thereof, shall not within the terms so fixed, or to be enlarged, be removed from the said

Godowns, or in case the said Goods, or any part thereof, shall be removed, from the said

Ware-house, at any time within the said term, either for Importation or for Exportation by Sea, then, and in such case if the full amount of all such duties, charges, and penalties as may be payable or demandable as aforesaid, shall have been first paid and satisfied on the whole quantity of the said Goods; then this obligation to be void and of no effect, otherwise and no breach or failure in the performance of the said several conditions, or any of them, the same to be in full force and virtue.

Signed, Sealed and Delivered }  
in the presence of }

This bond must be signed by the Importer *at the* Bond must be  
*Custom House* in presence of signed at the Custom House.  
the Bonding Supervisor.\*

Sec. 6, Act XXV.,  
1836

and  
Board's Order, 16th  
October, 1854.

On the execution of the Bond,  
if the Goods are on Board Ship, Goods how sent  
to Bonded Ware-  
house.  
two perwanahs are drawn out—one for the Preventive Officer, and the other for the Bonding Officer at the Ware-house;—if on the Wharf, one only which accompanies the Goods from the Custom House to the Ware-house.†

\* If imported by a House of Agency, a member of the firm, or a party authorised to sign the firm by procuration, must attend for this purpose. Fee of one rupee charged for each form of Bond.

† Goods are not considered as actually bonded until they are stored in the Ware-house, and the perwanah receipted by the Bonding Officer and countersigned by the Secretary to the Bonding Association. The mere fact of landing at the Bonded Ware-house is not sufficient.



**CLEARANCE FROM THE WARE-HOUSE FOR INTERNAL CONSUMPTION.**

Clearance from the Ware-house for internal consumption.

Application as in the case of Imports with the Ware-housing Register No. and date quoted thereon, is to be presented to the Bonding Supervisor, who calls upon the Bonding Officers to report if Goods are in the Ware-house. The portion to be taken into town is noted off on the Bonding Chellaun, and particulars of the quantity and value certified on the application to clear, which is then taken to the Collector for the assessment of duty.\* After the payment of duty, perwanah is drawn out in the Bonding Department and made over to the parties,—on the presentation of which to the Bonding Officers at the Ware-house, the Goods are passed out.

Mode of passing Goods.

**EXPORTATION BY SEA FROM THE WARE-HOUSE.**

Mode of Clearing Goods, for Exportation.

The Forms in use for general Exports to be observed. On the application must be stated the Register No. and date by which the Goods were Ware-housed, and report made by the Officers at the Ware-house that they are actually stored there. The application is then taken to the Bonding Department for the notings, as for internal consumption, thence to the Collector for the levy of the “reserved†” duty.

Forms to be gone through.

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\* Of course full Import duty.

† One-eighth of Import duty, the remaining seven-eighths being an equivalent for Drawback.

When Goods are exported to the Indian Ports, If exported to Ports in India (E. I. Possessions,) full Import Duty levied. full Import Duty is levied, as Sec. 10, Act XXV., 1836. in the case of removal of Goods for internal consumption.

The Goods exported on payment of the reserved duty are sent to the Vessel in charge of peons from the Bonding Ware-house, by whom the perwanahs are delivered to the Preventive Officers, as in the cases of Goods exported from the Custom House Wharf with claim to Drawback. Rules for passing Goods on Export from Bond, on reserved Duty.

#### SPIRITS AND WINES IN WOOD UNDER BOND.

The ordinary forms have to be observed. It is optional with Importers to have the Spirits and Wines gauged by the Custom House Guager, or to bond them without, on the usual quantity\*; but on clearance from the Ware-house either for exportation by Sea, or for internal consumption, the rates of wastage to be regulated agreeably to the following notification: Wines and Spirits in Wood how to be bonded.

Notice is hereby given, that in modification of Section 18, Act XXV. of 1836, and of Act XIII. of 1841, an allowance for deficiency, on account of wastage, not exceeding the rates below specified, will, under Orders of Government, be made on Wines and Spirits in wood, bonded in the Bonded Ware-house, and duty adjusted accordingly on removal for internal consumption. The Custom Rules regarding wastage allowance.

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\* When not landed at the Custom House the *usual* quantity is taken.

House Gauger will be directed to gauge at the Ware-house at applicant's expense.

|                                               |            |
|-----------------------------------------------|------------|
| For any time not exceeding 6 months,.....     | 2½ pr. ct. |
| Exceeding 6 and not exceeding 12 ditto, ..... | 5 „        |
| Do. 12 do. do. 18 do., .....                  | 7½ „       |
| Do. 18 do. do. 2 years, .....                 | 10 „       |
| Do. 2 years, .....                            | 12½ „      |

In the case of Wines and Spirits in wood, Bonded and Ware-housed on the Custom House Premises, duty will be levied on the quantities actually passed for consumption. But Godowns rented for this purpose, must be under the lock and key of the Collector, and Bonded Goods only will be allowed to be stored therein.

WILLIAM BRACKEN,  
*Collr. of Govt. Customs.*

*Calcutta,*  
*Govt. Custom House,* }  
*The 1st March, 1850.* }

### BONDING OF SALT.

Forms for  
bonding Salt,

The preliminary forms as for General Bonding have to be gone through, after which Bond to be executed in the following manner, which is current for fifteen months;

No. SALT BOND. 185 -5

Know all Men by these Presents, that  
now of Calcutta, at Fort  
William, in the Province of Bengal, in the East Indies,  
and of the same place  
are jointly and severally held, and firmly bound unto the

East India Company in the sum of Co.'s Rs.  
to be paid to the said East India Company, or their certain  
Attorney, Agent, Successors or Assigns, for which payment  
well and truly to be made, we jointly and severally bind  
ourselves and each of us and our respective Heirs, Execu-  
tors, Administrators and Representatives by these presents  
sealed with our respective seals, dated the  
day of \_\_\_\_\_ in the Year of Christ One Thousand  
Eight Hundred and \_\_\_\_\_ and the said  
for themselves and each of them and their respective Heirs  
and Representatives, covenant and agree, that in case of  
dispute touching the matter of this Obligation, or the Con-  
dition thereof, the same may be heard and determined in  
the Supreme Court of Judicature at Fort William in  
Bengal.

Whereas the above bounden  
ha applied to the Collector of Sea Customs of the said  
East India Company at Calcutta for, and have obtained  
permission to lodge in a certain Public Godown, for a  
period of fifteen months, subject to the Rules and Regula-  
tions of Government, Maunds  
of Salt imported by Sea from on board the  
and entered in the Custom House Books as  
No. of the Register of Salt imported by Sea.

Now the Condition of this Obligation is such, that if the above bounden his or their Heirs, Executors, Administrators, Representatives, or Assigns, shall in all things, well and truly observe and keep all and singular the Rules prescribed in Act No. XXV. of 1836 and in the Notification of the Board of Customs, Salt and Opium, under date the 30th of June, 1847, to be observed and kept by the Owners, Importers or Consignees of Salt bonded and Ware-housed, and by the persons obtaining permission to bond and Ware-house Salt, under the provisions thereof. And if the said his or their Heirs, Executors, Administrators, Representatives, or Assigns, do and shall well and truly pay, or cause to be paid to the Collector of Customs for the time

being for the Port, of all such Dues, whether of Customs or of lawful Charges as shall be due, or demandable upon the said Salt, or on account of Penalties incurred in respect to it, at or before the expiration of fifteen months \* from the date of these presents, together with Interest thereon, at the rate of 5 per Cent. per Annum from the date of demand thereof being made by the said Collector of Customs in writing. AND FURTHER, if the said Salt, after being so Ware-housed, or any part thereof, shall not within the term so fixed, be removed for Internal Consumption from the said Public Godowns, or in case the said Salt, or any part thereof, shall be removed for Internal Consumption from the said Public Ware-house at any time within the said term, then, and in such case, if the full amount of all such Duties, Charges and Penalties as may be payable or demandable as aforesaid, shall have been first paid and satisfied on the whole quantity of the said Salt;—then this obligation to be void and of no effect; otherwise, and on breach or failure in the performance of the said several Conditions, or any of them, the same to be in full force and virtue.

Signed, Sealed and delivered in the presence of

Notice to Superintendent of Salt Golahs.

Notice is first sent to the Superintendent of the Sulkeah Salt Golahs in this form:—

FOR SALT TO BE BONDED.

Extract from the Manifest of the Ship \_\_\_\_\_  
 \_\_\_\_\_ Captain \_\_\_\_\_

| Name of Ship. | Quantity Manifested. | Quantity to be Bonded. | By whom. |
|---------------|----------------------|------------------------|----------|
| _____         | _____                | _____                  | _____    |

*Calcutta, Custom House, }*  
*The \_\_\_\_\_ 185—.* } *Collr. of Customs.*

\* Currency of Bond altered from two years and a half to fifteen months.—*Board's Order, No. 1191, of 8th December 1857.*

The Superintendent of the Preventive Service then issues the following instructions to the Preventive Officers to discharge the Salt and furnishes them with Boat Notes; one portion of which (the marginal) they retain, the other accompanies the Salt to the Golahs.

Instructions to  
Preventive Offi-  
cers.

Bond No.            of 185  
for Mds.

The Preventive Officers on Board the            are hereby instructed to weigh and deliver the Salt under this Bond as if under ordinary Rowannahs, filling up the accompanying Boat Notes, one for each boat load for transmission to the Sulkeah Salt Ware-house.

The Preventive Officers will be careful to state the *particular description* of Salt covered by each Boat Note.

The whole quantity of Salt on board being Bonded, no delivery under cover of Rowannahs is to be made without the word "*Bonded*" be written on those documents.

|                           |   |                                    |
|---------------------------|---|------------------------------------|
| <i>Custom House,</i>      | } | <i>Superintendent,</i>             |
| <i>Calcutta,</i>          |   |                                    |
| <i>The            185</i> |   |                                    |
|                           |   | <i>Customs Preventive Service.</i> |

Golahs not to be engaged till Bond executed.

Golahs not to be allotted unless Bond shall have been previously executed, and an extract from the Manifest showing the quantity of Salt imported, furnished to the Superintendent of the Sulkeah Salt Golahs.

Golahs not to be engaged in anticipation.

Permission to engage Golahs on no account to be permitted in anticipation of the arrival of the Salt.—*Board's Order, No. 3, of the 5th January, 1858.*

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## DEPOSITS.

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### ON IMPORTS.

Deposits taken in absence of Invoices &c.

In the absence of Invoices or other documents showing contents, quantity and value, &c., Goods may be passed on deposit of duty, the sum being fixed by the Collector. It is of course to be understood that it is entirely optional with the Collector to grant this indulgence.

Optional with Collector to admit Deposit.

Mode of Passing on Deposit.

In passing Goods on deposit, application in duplicate (as per Import form) to be submitted to the Collector with a declaration on one of them, that the Importers are unable to state quantity, &c., and therefore request permission to pass on deposit pending production of documents. After noting of Manifest, the Collector orders "Take deposit of Rs. ——" On the Cashier giving a receipt for the amount, both the applications are taken to the Accountant's department where the original is retained for entry in the deposit\*

Deposit taken only pending production of documents.

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\* On the following day a receipt signed by the Collector is furnished.

Register, and on the duplicate, which is returned to the Importers, is certified the amount taken by the Cashier, the Collector then orders on the latter "Pass."

Authority to pass.

Deposits to be adjusted within three\* months from the date of the entry of the Ship on which the Goods were imported, or the entire sum to be forfeited to Government.

Adjustment to be made within 3 months.

When weighable Goods are passed upon Deposit from the Wharf, the quantity weighed each day, must be passed the very day on which the weighing takes place to prevent alteration of package during the night; if not so passed, the Goods must be re-weighed.

Weighable Goods passed from Wharf.

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#### DEPOSITS ON EXPORTS.

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The same in principle as those for Imports, Export forms being observed.

Deposits on Exports.

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#### CLEARANCE OF DEPOSITS.

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On production of documents, on account of the absence of which, deposit for duty was taken, the Collector authorises their examination and the ordinary forms of Imports are gone through up to the calculation for duty, at which stage the Collector orders on the original application "adjust deposit." This application and the Collector's receipt duly endorsed, are then made over to the

Mode of settling deposits.

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\* On good cause being shown, the Collector allows at his discretion extension of the period.



The original application is then Registered, and parties are furnished in usual course with a Duty Bill but no perwanah, the deposit receipt being handed over to the Accountant's Department for adjustment of accounts.

## RE-SHIPMENTS.

**UNDER ENGAGEMENT.**

**Stores landed under engagement.**

**Bread and Flour may be landed for the purpose of being re-baked ; . Water casks for repairs ; Canvas, Rope, Spun Yarn, &c. to be made into Sails ; Spars to be converted into Masts, Yards, &c., on the application of Commanders of Vessels ; and on their entering into engagement in the following form to re-ship them, or to pay duty in case of failure to do so.**

### Calcutta, the

**Form of Engage-  
ment.**

**Under the permission now granted for landing free of duty from the Ship                                  Captain**

**the articles below mentioned                                  do hereby engage that the said articles shall be regularly shipped on board the same Vessel within the period of three months from the above date or before the Vessel obtains her Import Certificate, or to pay without demur, to the Collector of Sea Customs, the sum of Co.'s Rs.**

**being the amount of duty thereupon.**

**If not reshipped,  
deposit of duty.**

When not re-shipped prior to grant of Export Clearance, deposit for the duty must be made subject to adjustment within fifteen days from the date of Port Clearance.

**Proof of reshipment.**

In regard to Bread, Flour and Water-casks, the Preventive Officer's report of re-shipment is held to

be sufficient proof of the terms of the engagement having been complied with. Canvas, &c., made into Sails, &c., and Spars converted into Masts, Yards, &c., must be shown by Certificates from the Sail-makers and proprietors of Dock Yards or Shipwrights, that the whole of the articles landed under the engagement have been used in the manner applied for. On admission of the Certificates by the Collector, permission is granted to re-ship and the Preventive Officers receive the articles in their altered form and report accordingly.

Dock Master's  
Certificate required.

Re-shipment order.

To obviate the possibility of mistake or misunderstanding, it must be borne in mind that all articles landed under this rule must be either returned to the Vessel from which landed, or pay Import Duty.

Must be shipped  
on the same Vessel  
or pay Import Duty.

## REFUNDS.

### IMPORTS.

Application stating the grounds upon which the claim is preferred, to be presented to the Collector, who orders its examination which takes place in the Import Department, and if the particulars given in the application be found correct, orders are issued by the Collector for calculation to ascertain amount of duty refundable. This done, Claimants are required to present receipts in duplicate quoting the Register No. under which the Goods were imported. Notings on these, as well as on the Register and Challaun of the amount payable are then made in the Import Department, after which the receipts are taken to the Accountant who passes them for the Collector's order to "Pay."

Grounds to be  
stated in the appli-  
cation.

Examination of  
particulars.

Receipt in dupli-  
cate to be furnished.

Notings on Re-  
gister and Chul-  
lan, &c.

Claim to be made  
before removal of  
Goods.

No refund if not  
so claimed.

Except in cases  
of obvious error.

Board's orders  
necessary.

Claims to refund of Import Duty must be preferred whilst the Goods are *still* in the custody of the Custom House. No refund of duty therefore can be granted on Goods which have been allowed to pass direct from the ship to Importer's Godowns, except of course in cases of palpable clerical errors on the part of the Importers or of oversights or mistakes of the Customs Establishment whereby duty was overcharged: the Collector in such instances may ask the orders of the Board of Revenue to sanction the refund of excess payment or refer the parties to that authority.—*Board's Order, No. 1,099, of 8th August, 1855.*

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#### EXPORTS.

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Export refunds  
how to be applied  
for.

Application with-  
in one year of re-  
land.

Reland to be  
made prior to Ex-  
port Clearance.

The same process as that of Imports, except of course that the examination takes place in the Export Department.

For refund of duty on Goods relanded, the application must be made within one year from the date of reland, otherwise the claim is inadmissible.—*Board's Order, dated 28th October, 1842.*

To entitle Shippers to refund of Export Duty, application to reland Goods must be made prior to clearance of Vessel for which passed.—*Board's Order, 19th February, 1850.*

## **P. AND O. COMPANY'S STEAMERS**

**VIA SUEZ.**

### **IMPORTS.**

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All *Cargo* imported from Europe by the Vessels belonging to the P. and O. Company *viâ* Suez, must be landed at the Custom House by the Agent, in accordance with the terms of a bond executed by the Company.

### **EXPORTS.**

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Goods exported per these Vessels to Europe *viâ* Suez, must be accompanied by the Custom House *perwanahs* or passes.

### **DRAWBACK.**

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Before Drawback can be paid;—Shippers must produce Certificate from the Agent of the P. and O. Company that the Goods have been actually shipped. The entry of the Goods in the Port Clearance not being sufficient.

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## BYE LAWS.

**ABKAREE DUTY.**—At 1 per gallon, leviable on the exportation of Rum to the Indian Ports,—and as stores.—*See Sec. XV., Act XXI. of 1856.*

**ACCOMMODATION TO PREVENTIVE OFFICERS.**—In consequence of a letter, dated 3rd June 1836, from Captain Biddell, of the Ship *Asia*, on the subject of accommodation and diet to the Custom House Officer, it is hereby notified to Commanders of Vessels, that it is not incumbent on them to supply Officers with diet. They are required by the Acts\* to furnish Officers and their servants with suitable shelter and sleeping accommodation, also fire for cooking purposes, and water.

The Inspectors are competent to decide upon what may be considered "*suitable accommodation*" for the Officers.

Should Commanders or Officers of Vessels refuse to afford suitable accommodation, the Officers will fill up a Protest in this form :—

I \_\_\_\_\_, Preventive Officer, sent by the Collector of Government Customs to take charge of, and do duty under Section VIII. of Act XIV. of 1836, on board of the Ship \_\_\_\_\_ now lying in the river Hooghly, do hereby protest and declare, that the Accommodation offered to me by the Commanding Officer on board from being \_\_\_\_\_ is unsuitable, and I do hereby record in writing this \_\_\_\_\_ day of \_\_\_\_\_ at the hour of \_\_\_\_\_ my protest against the same.

\_\_\_\_\_  
*Preventive Officer.*

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\* XIV. of 1836, Secs. VIII. and IX; XVI. of 1837, Sec. VI.

I \_\_\_\_\_, Inspector having inspected the Accommodation offered to \_\_\_\_\_, Preventive Officer. on board of the \_\_\_\_\_ do concur in the above Protest, and deliver the same to the Officer in Command of the Vessel at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 18

\_\_\_\_\_  
*Inspector.*

The object of the Protest being to prove the act of refusal by Commanders to afford the necessary accommodations to the Custom House Officers, it will, the Board think, be requisite that the document should, in every instance, be received from the Custom House Officers and delivered to the Officer then in charge of the Ship by the Inspector of the Division within which the act of refusal occurred, at the time the latter Officer visits the Vessel. The Custom House Officer, however, need not wait the arrival of the Inspector before drawing up his Protest. He should do that and read it, or state the substance of it, to the Captain, or Officer in Command, before the Inspector arrives; but he will wait the Inspector's arrival for the delivery of the document. The Inspector will be careful, before delivery of the document, to satisfy himself of the propriety of the measure, and to affix his official signature to the Protest, in confirmation of the same, noting also the hour and date of its delivery. He will then report the circumstance to the Collector. Should the Inspector not have been able to deliver the Protest to the Master of the Vessel in person, notice to be sent to him at his Agent's, or his residence, if known, on

## BYE LAWS.

shore, that the Protest has been delivered to the Officer in Command on board, and that the Vessel has come under the penalties prescribed by Law.\*

ADEN—Goods imported from and exported to, liable to duty under Act X. of 1850.—*See also Board's Order, No. 854 of June 1853.*

ANTIMONY.—Classed as a Mineral and liable therefore to duty on import of  $3\frac{1}{2}$  per Cent.—*Board's Order, No. 948, of 7th December, 1850.*

## ASIATIC CERTIFICATE.

No. —.

Certified that Captain \_\_\_\_\_  
of the \_\_\_\_\_ bound to \_\_\_\_\_  
has complied with the Provisions of the 6th Section of the  
Rules and Regulations passed by Government on the 31st  
of January 1828, relative to Asiatic Seamen and Lascars.

Fort William,  
Master Attendant's Office, }  
The \_\_\_\_\_ } Master Attendant.

See page 44.

AUCTION SALES ON THE CUSTOM HOUSE WHARF.—It is deemed necessary to call the attention of the Mercantile Community to the circumstance of Auction Sales

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\* Preventive Officers are occasionally called upon by Commanders of Vessels to give up their accommodations, (with a view to the Cabins being assigned to Passengers or filled with Freight,) some few days previous to the Ship's sailing. But it is optional with the Preventive Officer to comply with such requisition, as under Sections VIII and IX., Act XIV. of 1836, and Section VI., Act XVI. of 1837, they are entitled to suitable accommodation so long as they remain in official charge of a Vessel.

in the Custom House Premises, being specially restricted to cases in which Goods may be *bond fide* damaged or rejected, and then only when certified to be so by the official Appraisers, according to the provisions of Sec. XLIX. Regulation IX. of 1810. It is not intended that either the Wharf, or the Rented Godowns should be used as places of public Sale, or for the storing of Goods destined for private consumption.

Notice is hereby given that Public Sales on the Custom House Wharfs or premises are strictly prohibited.

The only exceptions to this general rule are:—

1st. Goods reported by the Appraiser, to be damaged or unmerchantable.

2nd. Cases of extraordinary emergency.

In both cases the permission of the Collector in writing must be obtained at least one day prior to the sale.

The Collector having recently been much harassed by irregular applications to permit sales on the Wharf, is determined to refuse such requests and after giving this public notice, will not attend to any representations of loss or inconvenience made by parties not observing the rules.

R. WALKER,

*Collector.*

22nd June, 1839.

*See also "Damaged Goods"*

**AUTHORITY TO RECEIVE MONEY.**—No payments will be made to any firm except on the personal demand of a member or European assistant of the firm, or of a native assistant or Sircar specially authorised as



## BYE LAWS.

follows. Each firm should be required to produce before the Collector and identify to him by one of their partners, the person whom they may choose to employ in their Custom House business; and at the same time to deposit with the Collector a letter authorising him to pay to such person all drawbacks, refunds, and other monies for which he shall produce receipts *purporting* to be the receipts of the firm.

*Extract.*—Standing Counsel's opinion, dated 3rd July 1855, and which the Board of Revenue by their order of the 7th idem have directed the Collector to be guided by.

*To the Collector of Sea Customs Calcutta.*

SIR,

hereby authorise you to pay to \_\_\_\_\_  
all Drawbacks, Refunds and other monies which may be  
due to \_\_\_\_\_ from the Calcutta Custom House,  
for which he shall produce Receipts purporting to be  
\_\_\_\_\_ Receipts.

Calcutta, }  
The \_\_\_\_\_ }

Sir,  
Your Obedt. Servant,

**BAGGAGE.**—Preventive Officers are authorised to allow Passengers to take on shore with them any trunks, drawers, small boxes, cabin furniture, and *bond fide* cabin stores.

In addition to the above may be landed under a Baggage Pass—

*By a Lady :*

One closed package of Millinery.

*By a Gentleman :*

One closed case of Saddlery.

One ditto ditto wearing apparel, and if a Military Officer, a case of accoutrements, a gun, and a pair of pistols in addition, if accompanying the owner.

**BAGGAGE, INWARDS.**—Boxes soldered, cases nailed, and packages which may have the appearance of Cargo, or containing Goods *not in use* although intended for personal use, and not brought for sale, are liable to duty; such as millinery, musical instruments, saddlery, guns, pistols, carriages, wines, spirits, plate, glass, crockery, must be detained, and subsequently sent to the Custom House, in order that duty may be levied thereon in conformity to Law, unless otherwise expressly passed in the Baggage Perwannah or other document. In that case the address, or other distinguishing details, will be given in writing.

Passengers, whose baggage may have been forwarded to the Custom House are required to apply in *writing* (for personal applications cannot be attended to) to the Collector of Customs for a Permit. Such application should contain the number of packages, with the contents and value of each.

**BAGGAGE OF PASSENGERS BY THE OVERLAND ROUTE**—brought out in vessels round the Cape, if new, is liable to duty, if old, to pass free,—this rule to apply exclusively to wearing apparel. Other articles, if previously in use in *India*, free, otherwise dutiable, *Board's Order, No. 209 of the 24th March, 1856.*

**BAGGAGE, OUTWARDS.**—In receiving on board the baggage of Passengers leaving this Port, the Officer will allow

all wearing apparel, new or old furniture, personal property in use, and stores, such as wines, spirits, tea, sugar, biscuits, in short all edible and drinkable articles to be shipped without passes.

For all articles beyond those above specified, passes must be obtained from the Custom House, otherwise the Preventive Officers have orders to examine contents of packages.

Officers are strictly prohibited from altercation with Passengers or others. When they find that orders are disregarded, it is merely required that they should respectfully ask the name of the party who sets at defiance the Custom House instructions, and to request that the Commanding Officer will detain such Packages, as the owner may be endeavouring to ship contrary to orders. In the event of the Commanding Officer refusing to comply with the requisition, the Preventive Officer will record the transaction in his Cargo Book, so that the ship may be held responsible. On these occasions the Preventive Officers will also report to the Custom House as soon as possible.

It is desirable that Preventive Officers should show these instructions to parties who may be disposed to disregard them, in order that they may refer to the Collector, if they should think proper.

**BIBLES AND TESTAMENTS.**—Free on importation wherever printed.—*Board's Order of the 20th February, 1838.*

**BILLS OF HEALTH.**—The Government of Mauritius having signified that all vessels arriving at that Island from any of the Ports of India, must be provided with Bills of Health, otherwise they will be subjected to the enforcement of the Quarantine Regulations: Notice

is hereby given, that Applications for such Bills for vessels sailing from this Port to Mauritius, are to be addressed to the Secretary to Government in the General Department.\*—*General Department, 17th October, 1824.*

**BOTANICAL GARDENS.**—Boxes or Parcels from or for the Honorable Company's Botanical Gardens, may be received or delivered by Preventive Officers, (before or after the Vessel has obtained Entry or Port Clearance,) without any Pass from the Custom House, provided the contents be described in a note to the Preventive Officer by the Superintendent of the Company's Garden to be shrubs or plants.

**BOTTLES, EMPTY.**—To pass free of duty provided contents shall have been used on board as Stores.—*Board's Order, No. 204 of the 6th February, 1854.*

**BULLION AND COIN**—Are ruled by the Board not to class with Goods within the meaning of Act XIV. of 1836, Section XVIII. and may be shipped without levy of Duty after Clearance.—*Board's Order, 15th August, 1837.*

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**CANVAS**—To be classed under the head of Marine Stores.—*Board's Order, of the 21st March, 1837.*

**CHANKS**—May be passed as per number stated in Bill of Lading and Duty levied as per fixed rates.

**CHOPPADARY SYSTEM.**—The supplying Choppadars by the Custom House for the weighment of Salt on board ship, done away with by orders of the *Board, No. 65 of Jan. 1857.* Importers to employ their own people; Government furnishing the kyal only.

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\* Now, Secretary to the Government of Bengal.

**CLEARANCE, OUTWARDS.**—At time of Export Clearance, Commanders of Ships to be called upon to state whether any of the Goods entered in the Ledger *are stores* and if so, to certify to this effect on the Ledger in order that such articles may be excluded from the Export Manifest and Port Clearance.

**COLOURED TWIST.**—Invoices generally exhibit the weight of the plain Twist before the dye is added, which dye increases the weight of the Coloured Twist considerably; for instance a bale that should according to the invoice weigh 400 lbs. will weigh 450 lbs. or even more.

Sometimes the invoice weight corresponds with the actual weight, or is even more; this arises I understand, from the abstraction by estimate of as much of the plain Twist before dyeing, as will reduce the weight of the Coloured Twist to the weight given in the invoice.

As prices however are generally determined by the invoices without actual weighment, for the future the weight given in the invoice may be taken for the levy of Duty, provided the Merchant consents to the arrangement. If he objects, all must be weighed, and the Duty levied on the actual out-turn of the Wharf weighment.

R. WALKER,  
*Collector of Customs.*


26th April, 1837.

**COMMISSARIAT STORES.**—Whether on Import or Export are liable to duty.—*G. O., dated the 7th of July, 1820.—See also Board's Order, of the 31st October, 1832.*

**DAMAGED GOODS.**—With the sanction of Government, the Rule prescribed by Section 49, Regulation IX. of 1810 for the sale of Goods when imported in a damaged or unmerchantable condition, has been modified as follows :—

*First.*—Goods in a damaged or unmerchantable state are to be declared such in the application prescribed for their entry at the Calcutta Custom House, and their condition is to be ascertained and certified on the face of such application by the Custom House Appraiser or such other Officers as the Collector may appoint to that duty, previously to the articles being cleared from the Custom House; no claim for a remission of any part of the Duty demandable is to be admitted in behalf of Goods cleared before their condition has been ascertained.

*Second.*—Goods which have been entered and reported on as damaged or unmerchantable in the manner aforesaid, are to remain in the custody of the Custom House, and the duty on them is to be ascertained and adjusted in the manner prescribed by Section 49, Regulation IX. of 1810; unless the Importers desire to dispose of them at the established Public Auction Rooms in Calcutta, when they are to make a deposit in Cash or Company's Paper equal to the full amount of the duty which would have been payable on the Goods had they been in a merchantable state, such deposit to be forfeited in the event of the Duty demandable on the Goods not being adjusted within three months from the date of the affidavit affixed to the Import Manifest of the vessel on which they were laden.



## BYE LAWS.

*Third.*—The duty on damaged or unmerchanta-ble Goods passed upon deposit as aforesaid whenever paid within the time specified above, is to be adjusted on the gross amount realized by the *bond fide* sale\* of such Goods, such amount to be proved by the production of the original account sales received by the sellers from the Auctioneers employed on the occasion.

*Fourth.*—Owners of damaged or unmerchanta-ble Goods allowed to be sold at Public Auction Rooms under the present Rules, are to give previous notice to the Collector of the time and place of intended sale of their Goods, in failure of which, they will be held liable to the payment of the full amount of their deposit.

*Fifth.*—The Auction Rooms at which damaged or unmerchanta-ble Goods may be put up for sale under these Rules, are restricted for the present to the Exchange.†

*Sixth.*—No damaged or unmerchanta-ble Goods to be cleared from the Custom House under deposit of Duty as aforesaid, until the Collector has satisfied himself as to their weight, measure, and number.

*Seventh.*—The above Rules are liable to be revoked at any time and without any enactment or formal notice to that effect, if they should be found productive of abuse, or if other circumstances should occur to render their continuance inexpedient.

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\* Spirits and Wines excepted.

† May be allowed elsewhere at the discretion of the Collector.

By Order of the Board of Customs, dated 10th Jan. 1822.

G. J. SIDDONS,  
*Col. of Sea Customs.*

*Note.*—See Auction Sales.

**DEMURRAGE FOR THE SERVICES OF PREVENTIVE OFFICERS.**—  
under Sections XV. and XVI. of Act XIV. of 1836.

Calculation for whole period, viz., 45\* or 65 days from arrival off Garden House till departure thence outward bound, according to tonnage. Sundays and Holidays omitted, so that the number of days prescribed by the Rules may be *working days* only. After completion of the number of days to which vessels are entitled, Native Holidays to count as "*working days*," but all Sundays and other Christian Holidays, whether within or without the allotted periods, to be omitted.

Vessels, when allowed re-entry, are held entitled to fresh periods for the services of Preventive Officers, under Sections XV. and XVI. of Act XIV. of 1836.—*Government Order, of the 27th September 1836, and Board's Letter, 10th October, 1836.*

Rules for taking Deposits on account of Preventive Officers' services under Sections XV. and XVI. of Act XIV. of 1836.

For a vessel that has completed the authorized period, a deposit of Company's Rupees .....

50 0 0

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\* Notification, 1st July 1856.



## BYE LAWS.

**DEMURRAGE.**

For a vessel that has incurred demurrage, a deposit, in addition to the amount demandable, of Company's

Rupees ..... 50 0 0

For a Vessel that is about to complete the authorized period, a sum to be taken to cover ten days from the date of clearance, making allowance for any days, between that of clearance and completion of the regular period, to which she may be entitled.

By order of the Collector,

E. O'BRIEN,

*Supdt., Customs Prev. Service.*

*Calcutta,*

*Superintendent's Office,*

*The 13th September, 1856.*

**DEPOSITS FOR IMPORT DUTY.**—As a general rule—not to be taken *after* the Vessel on which Goods were imported shall have obtained clearance outwards.

**DHOONIES.**—On the arrival of a vessel, the Supervisor of Dhoonies will proceed on board, and ascertain, as far as practicable, what cargo is on board, he will then point out the spot where she is to remain, and having certified on the back of the clearance\* that she has complied with the Regulations, he

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\* The Maldivo vessels not having clearances, will receive a certificate from the Supervisor of Dhoonies, in the following form.

Certified, that the Dhoonie——Nacodah——from Maldivo, has in compliance with the regulations, anchored off the boundary.

DHOONIE ESTABLISHMENT, }  
The 18

Signed A. B.,  
Supervisor of Dhoonies.

**DHOONIES.** will direct the Commander to proceed to the Custom House to enter Manifest.

On receipt of the duplicate Manifest from the Superintendent of the Preventive Service, he will enter that document in his Import Register, grant the vessel a number, and he will be careful that applications to pass Goods bear the number as well as the name of the vessel by which the Goods are imported.

All Goods, with exception of those noted at foot\* are to be sent to the Custom House in charge of peons accompanied by Chillauns and Boat-notes. Merchants are to be relieved as much as possible from the expense of extra Officers, and the Collector desires that the Dhoonie Supervisor will pay particular attention to this.

Dhoonies to anchor in a particular part of the river.—See Sec. XXII., Act XIV. of 1836.

Anchorage set apart, bounded by Seebtollah Ghaut on the North, and Meerbohur Ghaut on the South.—*Collector's letter to Supervisor of Dhoonies, 29th October 1836.*

No Drawback allowed on Goods Shipped on Dhoonies, Sec. XV. Act XVI. of 1837.

Goods on export are passed according to ordinary forms. Trifling articles are allowed to be shipped under authority of the Supervisor of Dhoonies who on completion of lading of the Vessel,

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\* Cocoanuts, Chanks, Coir, and Cowries, when passed on deposit under the superintendence of extra Officer or by the Dhoonie Establishment when practicable.

forwards a list of the Articles to the Custom House, with their value, quantity, &c., for levy of duty, prior to grant of outward clearance.

**DRAWBACKS.**—No information whatever with a view to enable individuals to establish claims to Drawback, or to Free Export, can be furnished from the office books. All persons claiming Drawback must be prepared with their own proofs.

The Collector, in cases where Exporters fail to quote at once in their application the necessary particulars to establish their claim to Drawback, need not allow them to carry away their applications to make any addition or alteration since full Particulars should be stated in the application before its presentation at the Custom House. As regards this detail of office, the Collector is competent to pass orders.—*See Board's Order, of 31st July, 1834.*

“With reference to Section LXXVII, Reg. IX. of 1810 and the Government order of the 13th April, 1816, allowing drawback on Goods when packages have been altered, provided the Collector is satisfied as to the identity of Goods, all I. D. R. Nos. for Goods sold by weight may be noted, although packages have been altered, unless in any particular case, when there is reason to suspect that fraud is intended.”

“Be careful in noting off I. D. R. Nos. to make the noting on each number according to the quantities claimed on such numbers, and do not note off on any number, more than may be claimed on it with a view to cover a deficiency on another number.”

**DRAWBACKS.**

“Alteration of Packages of Piece Goods not to bar claim to drawback, provided the number of pieces or yards are specified both at time of Import and Export. If any suspicious case occurs, it can be brought to my notice.”—*Collector's orders, dated 28th April, and 15th June, 1823, and 3rd and 21st March, 1838.*

Sums of Drawback cannot be paid to any one except to the owner or exporter of the Goods on which Drawback is claimable, unless under a Power of Attorney.

Drawbacks may be paid to any one partner of a Firm, if he gives a receipt or discharge, as well for his partner as for himself.—*Board's orders, 18th April, 1829, and 17th April, 1832.*

Spirits, Wines and Liquors, when imported in wood and exported in bottle, can claim no Drawback, but may be exported free of Duty. If imported in bottle, (prescribed proof thereof being given,) and exported in bottle, the mere change of larger for smaller package, or *vice versa*, will not bar the claim to Drawback, provided the Collector is satisfied that the articles are the same.—*Board's order of 26th April, 1826.*

NOTE.—If imported in wood, brought to the Export Wharf in wood (The I. R. No. and date being given) and then bottled off for exportation, the claim to Drawback stands good. The parties paying for an extra Officer to superintend the bottling.—*Board's order of 1st March, 1830.*

Drawback may be granted on Goods removed from the Bonded Ware-House for consumption in Town, and afterwards Exported by Sea, provided the export takes place within two years of original

## DRAWBACKS.

entry in I. R. of Goods Bonded.—*Board's order, 2nd December, 1837.*

No Drawback allowed on Goods Shipped as "Stores."

At time of Export Clearance, Commander of Vessel must be called upon to state if any of the entries in the Ledger are Stores. The Captain's declaration in the Ledger to that effect, will be sufficient to exclude such Stores from the Port Clearance and Export Manifest.

Claim to Drawback on Goods, such as Jewellery, Millinery, Hardware, &c., of which portions are to be exported can be allowed only, when detail of contents and value of each package shall have been stated at time of importation and inserted in the Import Chillaun.

In cases where an aggregate value merely, has been furnished, Drawback allowed only on exportation of entire quantity imported.

No Re-export allowed of Goods (*with claim to Drawback*) that have once left the Custom House, unless brought back and reported on by the Wharf Officers and re-appraised.—*Office Order of the 25th July 1838.*

No drawback allowed on Goods on the importation of which at one Indian Port duty was charged, if re-exported to another Indian Port, and thence exported to a Port out of India.

To be granted in case of total loss of a Vessel as if the Ship had gone to Sea.—*Government Order, 26th December, 1839, and Board's Order, No. 22, 15th January, 1840.*

Drawbacks to be paid on the receipt of the Sema-

**DRAWBACKS.** phoric\* report, that the Vessel on which the Goods claiming Drawback are laden, has gone to sea.—  
*Board's Order, 22nd June, 1837.*

**DUPLICATES OF DOCUMENTS**—may be granted on payment by the applicant of a Fee of Five Rupees for each, to be placed to the credit of Government. But Duplicates of Documents of which the originals (stated to have been lost or mislaid) might eventually be used to the prejudice of Revenue, here or elsewhere, are on no account to be granted.—  
*Board's Order, 9th June, 1834.*

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**ELEPHANTS' TEETH**—Whether manifested or not, must be sent to the *Custom House* in charge of peons, with an exact account of the bundles, or packages, or loose teeth, as the case may be.

**EMIGRANT VESSELS.**—In future, whenever the Emigration Agent may require them, Preventive Officers will proceed down in charge of Emigrant Vessels as far as Saugor Roads, or such other places as may be named.

A list of the coolies on board will be furnished by the Emigration Agent, who will also instruct the Preventive Officers as to the nature of the duties required of them.

The order to proceed down in charge will be issued by the Superintendent of the Preventive Service.—*See Letter from Protector of Emigrants 23rd November, 1854.*

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\* Telegraphic.

**EXPORT CARGO.**—Preventive Officers will take care that nothing is received on board which is not accompanied by a Perwannah\* signed by the Collector, his Deputy, or Assistant, and it will be the duty of Preventive Officers to compare the Goods brought with the protecting Perwannah. On finding them to correspond, they will, after receipt of the Goods, endorse the Perwannah thus—"Received on board in full," and attach their names.

Should the Cargo brought alongside be in part only of the original Perwannah granted at the Custom House, it will be accompanied by a Wharf Ticket, signed by a Custom House Wharf Officer, which the Preventive Officer will retain, and in like manner others, until the last despatch, which will be accompanied by the Perwannah itself. This document to be attached to the several Wharf Tickets and to be returned to Office by the Visiting Inspector.

When Ships are receiving Cargo, Preventive Officers are directed not to allow boats with merchandize to remain alongside of a Ship after dark.

Any boat† laden with Goods brought alongside a Ship, without a Perwannah or other authority being with it, or in the possession *previously* of the Preventive Officer on board, should be made to move immediately from the Ship's side, and in the event of the manjee, or person in charge of the boat,

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\* Or other official authority.

† (See Clause 7, Act XVI, of 1837.)

**EXPORTS.**

refusing to cast off when desired to do so by the Preventive Officer, such act to be considered as constituting an attempt at fraudulent shipment, and the Goods laden on it to be seized forthwith, a memorandum made of the time and circumstance of attachment, and despatched by the first opportunity to the Custom House.—*Section VII. Act XVI., 1857.*

Preventive Officers proceeding down in charge of Vessels will, while on their way down, permit the unshipment of any portion of the Cargo which the Captain or Commanding Officer of the vessel may certify in writing the urgent necessity for.

The Preventive Officer allowing unshipment will be careful, however, to make an early report of the circumstance to the Officer in charge of the Station at Diamond Harbour or Kedgerree, for the information of the Superintendent of the Preventive Service.

Should any packages, excepting baggage, be brought alongside a Ship proceeding down the river, without a Pass from the Custom House, they are not to be received on board. Should parties ship them in defiance of the Preventive Officer, the packages are to be treated as under seizure, until the Vessel arrives at the Diamond Harbour Station, when a Report is to be immediately made to the Officer in charge, who will attach the Goods and refer to the Superintendent of the Preventive Service, by Electric Telegraph, for instructions.

**EXPORT MANIFESTS.**—Ships bound to England, but to touch at other Ports intermediately, must have all Goods, destined for such intermediate Ports, distinctly en-



tered in their Export Manifests as well as the Cargo intended for Great Britain.

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**FEEs**—Allowed to Preventive Officers for working on Sundays and other Christian Holidays.—*Sec. IV. Act XVI. of 1837, and Board's Order, No. 375 of August, 1836.*

Likewise to Wharf Officers; Christian Officers for attendance on Sundays and other Christian Holidays: Native Officers, on *all* Holidays.—*Collector's Order of the 26th November, 1856.*

See—"Working on Sundays."

**FINES**.—Collector not to fine when great discrepancies exist between stated and ascertained quantities, but may at his discretion levy double duty on excess quantity.—*Board's Order, 2054 of November, 1847.*

**FINE**—Of 5 Rupees to be levied from Commanders of vessels on admission of supplemental Manifests under the discretion vested in the Collector of Customs by Section XII, of Act XIV. of 1836.—*Board's Order, dated 19th June, 1837.*

**FREE PORTS**.—Cargo destined for Bombay and other Free Ports on the Malabar Coast but to be laden on Vessels going there *viâ* Mauritius, is liable to duty as going to the Mauritius, and cannot be shipped except under duty Perwannahs.—*Collector's Order, 2nd May, 1851.*

**FRUIT**.—Fresh, imported from America in Ice, free.—*Government Order, 14th June, 1837.*

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**GEOLOGICAL SPECIMENS**—Entitled to free entry on Import, if applied for by the Secretary to the Asiatic Society.—*Government Order, 7th June, 1836.*

**GOODS, THE PRODUCE OF INDIA**—(Madras, Bombay, Rangoon and Moulmein or any of the Indian Ports) are liable to duty on Export.—*See Act VI. of 1848.*

**GOODS LIABLE TO BREAKAGE**.—In entries for crockery glass-ware, and such like articles, liable to considerable damage if the packages are much moved about, I think that the rule of Office, which requires Goods passing "*ad valorem*" to be brought to the Wharf, will be sufficiently observed, when the packages are reported in a Boat at the Custom House Ghaut, and a Wharf Officer selects from the Boat any number of packages the Appraiser may call for, in the same manner as he now selects packages when called for from the Wharf.—*Collector's Order, 30th November, 1850.*

**GOODS**—Commissioned by the Committee of Public Instruction from Europe to have free entry when shipped through the India House.—*Board's Order, 3rd June, 1839.*

**GOVERNMENT SECURITIES**—Deposited as security for the payment of duty, to be rated at par without reference to the fluctuations of the money market.—*Board's Order, 6th July, 1846.*

**GUANO**.—Free of Duty on importation.—*Board's Order, 8th July, 1846.*

**GUNPOWDER**.—Adverting to the notice published by the Collector of Customs in the *Exchange Gazette* of the 18th May 1850 Preventive Officers are requested to inform Commanders of Vessels, that whatever quantity of Gunpowder may be on board, over and above 50 lbs., whether Cargo or for Ship's use, must be sent to the Magazine at Myapore, instead of to Howrah, as heretofore.

**GUNPOWDER AND FIRE ARMS**—May be passed in time of peace without special order from Government.

For exportation can neither be brought to the Custom House premises nor shipped on board any vessel, until she has dropped down below the Fort. It must be shipped from some out Ghaut, and the Perwannah should bear on it an order for shipment after the vessel may have passed the Fort.

*See Notices, Nos. 27 of 18th January, and 33 of 25th February, 1823, in the Custom House Notice Book, No. 2.*

*See Sections XXIX. to XXXV. inclusively of Act XXII. of 1855, for rules relating to, and penalties for non-observance of rules.*

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**HORSES.**—It is not usual to enter in Import Manifests "Horses." For statistical purposes this should be done, and their value stated.

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**IMPORTS.**—Preventive Officers are authorized, when required to do so, to send, before receipt of Manifest, all Muster and Paper Parcels to the Custom House in charge of a peon, with a list of the same, specifying the marks, numbers, or address of each, also the number of the peon in whose charge they are sent.

The Manifest from the Superintendent's Department is the authority to the preventive Officer for the discharge of all Cargo, except Salt, Timber other than Mahogany and Pine Boards,

**IMPORTS.**

and Elephants' Teeth (for all of which there are special Rules) that may appear in such Manifest.

When a Preventive Officer is furnished with a copy of the Manifest of Import Cargo, it is to be his guide in permitting the discharge of Cargo, and he will be particularly careful not to allow, without a special order from the Collector or Superintendent, any Goods whatever to pass from the Ship, unless they are entered in the Manifest.

On the face of each Boat Note which accompanies Goods on shore, the name of the consignee, if name be given in the Manifest or Bill of Lading, must be stated. (*Form No. 1 for Goods sent to the Custom House.—See page 8. Form No. 2 for Goods under Out Passes, See page 14.*)

In the event of any Cargo being found on board which does not appear in the Manifest, the Preventive Officer will detain the same until he has made a report of the case to the Superintendent, and this Report he is required to make without loss of time.

When a Vessel has discharged her Import Cargo, and the Cargo Book and Manifest are about being sent to the Office, the following instructions are to be observed by the Preventive Officer.

At the bottom of the Manifest is to be inserted a list of all the unmanifested packages, which, during the discharge of Import Cargo, may have been sent to the Custom House in charge of peons.

If the whole of the Import Cargo has been discharged, a Report to this effect, signed by the Preventive Officer with date attached, to be inserted

**IMPORTS.**

at the foot of the Manifest and Import Cargo Book.

When any package, which is entered in the Manifest, has not been passed out of the Ship, as per Import Cargo Book, the reason, for instance, "on board, but not to be landed," "missing, said not to have been shipped," or "kept on board for the round," to be clearly and distinctly stated in the Manifest and in the Import Cargo Book. The Preventive Officer is here reminded of the positive necessity for seeing that the packages "not to be landed" or "kept on board for the round" are actually on board at the time of making his Report.

After the Cargo Book and Manifest are thus returned, no portion whatever of the Cargo, either "kept on board for the round," or as Cargo "not to be landed," can be landed without a special order to this effect from the Collector, or from the Superintendent; and further, when such Cargo is not so landed, the Preventive Officer will enter it in detail in the Export Cargo Book as "a portion of the Import Cargo not landed."

**IMPORTERS**—Cannot land Goods, &c., to have them screwed, repacked, &c., and then re-ship them without payment of duty.—*Section LVIII. of Regulation IX. of 1810, and Board's letter, 9th November, 1833.*

**INDIGO**.—Applications to pass Indigo must be accompanied by Bills of Sale from the Indigo Marts, showing the weight,—otherwise must be brought to Custom House for weighment.

**IRON BLOCKS**—To be imported free of duty.—*Board's Order, No. 1093 of the 27th May, 1848.*

**LOSS BY FIRE OF GOODS AT THE CUSTOM HOUSE.**—The East India Company not liable for the loss by accidental fire of Goods landed or deposited at the Custom House.  
—*Board's Order, 24th June, 1845.*

**LOSS OF GOODS IN TRANSIT FROM SHIP TO SHORE.**—In such cases duty may be remitted on proof of affidavits having been made to obtain payment of insurance. If *duty paid Goods*, the import to be considered complete, and no refund allowed.—*Board's Order, No. 924 of 3rd June, 1852.*

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**MACHINERY.**—*Order of Government of India, No. 1567, of the 13th August, 1857.*

The Right Honorable the Governor General in Council has been pleased to resolve, in supersession of all previous orders\* on the subject that the exemption of Machinery from the payment of Customs Import Duty shall extend only to Machinery used exclusively for purposes of Agriculture, Navigation, Mining and Manufacture and for Railway purposes.

Plate Iron prepared for the hulls of Steamers, will continue to be exempt from the payment of Customs Import Duty.—*See Board's Letter, No. 837, 22nd August, 1857.*

**MANIFEST NOTINGS.**—The Noters are required to be careful not to note Goods which are consigned to "Order" without production of Bills of Lading or Invoice in proof that the parties applying to pass them have a legal claim to the Goods in question.

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\* Notifications of 28th June 1855 and 13th July 1855; and Resolution of 11th April 1856, in Public Works Department.

In the case of Arab and Native Vessels when no Bills of Lading are granted, the signature of the Commander or Nacoda should be required.—*Collector's Order, of 7th December, 1855.*

**MARINE STORES.—**

“**RULE 1.** Marine Stores (not Provisions) in use, and originally shipped for use, (the proof to rest with the Importers,) such as old anchors, chain cables, kentledge, rigging, sails, masts, yards, and empty water-casks, will be exempt from duty. Old copper, taken from a Vessel's bottom in the Port, may also be passed free of Import duty.

“**RULE 2.** All Marine Stores, including Provisions, new or old, *not* being the manufacture of Bengal, to be allowed free Export—of course, if manifested as Cargo, they will be entitled to the drawback provided by Law.

“**RULE 3.** A sufficiency of Marine Stores, (not Provisions,) the produce or manufacture of Bengal, to be allowed to pass free of duty to any Vessel requiring the same; the quantity so to pass free being left to the discretion of the Collector.”—*Board's Order 4th May 1837.*

With reference to Rule 1st, all applications to import Marine Stores must be made in the first instance to the Collector of Customs, and Officers are prohibited from passing inwards any Stores without a Pass.

With reference to Rules 2nd and 3rd, Officers may allow the shipment of Stores, contained in the following list, without any Pass, merely entering them in a separate List, to be kept for this special

**MARINE STORES.**

purpose, at the end of the Export Cargo Book. If Marine Stores not contained in, or in excess of the quantity given in the List, be brought for shipment, the Officer will allow them to be taken on board, and immediately report to the Superintendent.

Anchors.

Bamboos, for Dunnage.

Beer.

Blocks, provided the number does not exceed 100.

Brandy.

Buckets.

Bunting.

Cables, Chain, Coir, or Rope.

Canvas, Europe.

Ditto, Country, provided the quantity does not exceed 150 bolts.

Copper, for Ship's use.

Cordage, Rope or Twine.

Crockery and Glass.

Dammer.

Dungaree.

Eggs.

Felt.

Fire-wood.

Fruit.

Gravel.

Gin.

Gunja, to the extent of one maund.

Hay or Straw.

Iron for Ship's use.

Kentledge.



## MARINE STORES.

Lead.

Leather Pump, provided the quantity does not exceed 12 pieces.

Masts.

Mats, for Dunnage.

Nails.

Oakum.

Oars.

Onions.

Potatoes.

Paints.

Planks, provided the quantity dose not exceed 100.

Pitch.

Provisions, Fresh.

Ditto, Salt of all kinds, cured in the Country, or Sea-imported.

Rosin.

Salt.

Segars, not exceeding 10,000.

Spars.

Spirits.

Sails, English, or Country-made.

Spun-yarn.

Sugar, not exceeding two maunds.

Table Utensils.

Tallow Candles, not exceeding one maund.

Tar.

Tea.

Tobacco to the extent of one maund.

Varnish, black and bright.

Vegetables.

Water Casks.

maund.

been insert-  
ble to duty on

wards *small* quantities  
ons belonging to the  
Cargo, also Cook's Slush.  
Vessels will allow all Go-  
to be shipped *without a Pass*  
case, provided the Boat Note, or  
the Commanding Officer, bear the  
ant's signature : such Packages must  
entered in the Officer's Export Cargo  
reported to the Superintendent of the  
Preventive Service by the first opportunity.  
duty.—*Board's Order, No. 1779 of 6th De-*  
*cember, 1850.*

MESS STORES.—The rules established for passing  
Military Stores free, to extend to all articles, the  
property of Government or of the Regiments of  
Her Majesty's and the Hon'ble Company's Services,  
under the Presidency, but *not to extend to 'Mess*  
*Stores,' or to the property and equipments of the*  
*Officers of a Regiment individually or collectively.*

Band Instruments and Pioneer Appointments  
entitled to pass free, and a similar exemption  
accorded to Knives, Forks and Spoons, and like  
articles *provided for the comfort and accommo-*  
*dation of the men in the Regiment, as a body.\**

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\* Also Bats and Balls.—*Board's Order, No. 689, of 8th*  
*May, 1854.*



NATIVES OF INDIA.

NATIVE PASSENGERS.

| Names. | Age. | Caste. | Occupation. |
|--------|------|--------|-------------|
|        |      |        |             |

Calcutta, }  
The 18 . }

Commander.

*Assist. Protector of Emigrants.*

MEMO.—Under the Orders of Government the Officer in Pilotage charge of the is to receive this Document from the Preventive Officer on the latter quitting the Ship, and should any attempt be made to take on board Natives of India not included in this Statement, the Vessel is to be stopped and the circumstance reported.

Document is to be returned to

A. B.

*Asst. Protector of Emigrants.*

**NATURAL CURIOSITIES**—To be allowed free export.—*Board's Order, No. 999, of 15th June, 1852.*

**NAVY STORES.**—If the property of the Crown, to pass free; if supplied by Contractors or others, dutiable.—*Section LXXII., Regulation IX. of 1810.* Application to pass must be signed by a competent Officer.—*Board's Order, 29th December, 1827.* Details to be inserted in the Navy Register.—*Board's Order, No. 563 of 20th January, 1845.*

The Hon'ble the President in Council is of opinion that as regards payment of duty, the same exception should be made in India as is made in England in favor of Her

## BYE LAWS.

Majesty's Ships of War, *viz.*, that they should be permitted to purchase Stores out of bond without payment of duty; that they should receive drawback on Stores for which duty has been paid and that transfers of Stores should be allowed without payment of duty from one Queen's Ship to another.

2. His Honor in Council does not think that Stores transhipped from Merchant Vessels to Her Majesty's Ships of War ought to be exempted from duty.—*Government Order, 19th March, 1858.*

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OFFICIAL DOCUMENTS TO BE RECEIVED AS TENDERED.—*Perwannahs* and other Official Documents are to be received by Preventive Officers *immediately* on presentation to them. These documents to remain in the custody of the Preventive Officers, until the Goods they protect are available for shipment or discharge.

OPEN STORE PASSES.—It is to be distinctly understood, that Stores received under the authority of these documents are not only to be entered in the Pass itself, but also under a separate head at the end of the Export Cargo Book, to obviate the inconvenience that might arise, should an open Store pass be lost or mislaid.

ORIGIN OF GOODS.—In cases of dispute in respect to origin, if the Invoice describe the article to be British, it is to be admitted as such.—*Board's Order, No. 911, of 6th July, 1853.*

ORIGIN OF PIECE GOODS bearing on them foreign tickets. If Collector be satisfied that the articles are British notwithstanding the tickets attached to the pieces, indicating them to be of Foreign Manufacture, they are to be admitted as British.—*Board's Order, No. 509 of March 1854.*

**OUT PASS GOODS**—Not to be put into the same boat with Goods intended to be landed at the Custom House Wharf.

In regard to Goods under out pass, the provisions of Section VIII., Act XVI. of 1837, to be strictly enforced.—*Board's Order, No. 1124, of 1st September, 1853.*

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**APPEAL FOR PRINTING HOLY SCRIPTURES**—If consigned to the Auxiliary Bible Societies in India to have free entry.—*Board's Order of the 8th June, 1840.*

**PRIVATE PACKAGES**—To be examined at the Custom House if contents and value be unknown, or to be passed on deposit pending production of necessary proofs.—*Board's Order of the 19th February, 1850.*

**PROHIBITION TO DISCHARGE OR RECEIVE CARGO AT MORE THAN ONE PLACE AT A TIME**.—Preventive Officers are prohibited from allowing Cargo to be discharged or received at more parts of a Vessel than one, unless under special order from the Collector or Superintendent of the Customs Preventive Service. Should parties, however, insist on infringing this order, the Preventive Officers will simply protest against their proceedings and report to the Superintendent.

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**FUND ON EXPORTS**.—Application to be made within one year of date of re-land.—*Board's Order, 28th October, 1842.*

**FUND DISALLOWED IN THE FOLLOWING CASE**.—A Vessel cleared out for Mauritius, and from alleged stress of weather put into the Port of Rangoon where the greater portion of the Cargo was landed. She subsequently

arrived here and relanded the remainder of the Cargo. Parties applied for a refund of the duty on the whole Cargo, on the ground that it had been landed within the E. I. Company's Territories. Not allowed on either portion.—*Board's Order, No. 1166, of 1st September, 1854.*

Case not considered to come within the provisions of Section XIV., Act XIV. of 1836.

**REMISSION OF DUTY**—If paid without any objection to the rate of assessment\* cannot be allowed.—*Section XC., Regulation, IX. of 1810.*

**RUM.**— In all shipments of Country Rum, whether in small quantities (say one or two hogsheads,) as Stores, or in large quantities as Cargo, the Preventive Officer will endorse the Perwannah when the total quantity protected by that document has been shipped, and return it to the shipper, taking a receipt for the same, which he will hand over to the Visiting Inspector, to be filed in the Export Department. No Rum, however small the quantity, whether shipped as Cargo or as Stores, to be received without a Custom House Pass.

When required to be re-landed, must be protected by a Pass† from the Abkaree Department, in addition to the Pass granted by the Collector of Customs.

The Rum relanded must also be sent to the Custom House in charge of a Peon.

\* *Board's Opinion, that "Assessment" here used, can only mean Valuation.—See Letters, 25th August, 1827, 10th March, 1832, and 7th September, 1839.*

† *Section XIV. Act XXI. of 1856.*

**RUM CERTIFICATE.—**

I

Collector of Customs for the Port of Calcutta, certify under my hand and seal that there has been produced to me by

the Shipper of the  
herein-under described a certificate  
under the hand and seal of  
for the District of in the  
Territories forming part of the Presidency of  
which certificate certifies that the said

is of the produce of the said District, and is declared to be free from any admixture of Spirits manufactured from other substance than the Sugar-cane, Date or Palm Tree and that the importation of Foreign Sugar and Rum or Sugar and Rum the growth or produce of any British possession into which Foreign Sugar and Rum can be legally imported is prohibited in the said District.

*Collector of Customs.*

The day of 185 .

Description of the to which this Certificate relates

| Quantity in Gallons. | Quality. | Average strength by Syke's Hydrometer. | No. and denomination of Packages. | Name of Ship or Vessel. | Name of Master of Ship. |
|----------------------|----------|----------------------------------------|-----------------------------------|-------------------------|-------------------------|
|                      |          |                                        |                                   |                         |                         |

*Collector of Customs.*

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**RUM, JAMAICA.**—Allowed to be imported on payment of prescribed duty, 1-8 per gallon.—*Board's Order, No. 1428 of 5th July, 1845.*

**RUM SHIPPED AS STORES.**—Production of separate receipt for the payment of Abkaree duty not required at the Custom House, the receipt being embodied in the Abkaree Pass.—*See letter from the Deputy Collector, No. 470 of the 1st April 1858.*

**SALT SHIPPED AT BOMBAY FOR PENANG AND SINGAPORE.**—Taken to Rangoon where a portion was delivered, and remainder brought here under cover of Bombay Free Certificate, on which was endorsed quantity landed at Rangoon. Importer held responsible for entire quantity covered by Certificate unless released by Government. Quantity landed at Rangoon to be admitted.—*Orders of Government communicated to Collector by Board's Letter, 27th May, 1839.*

**SALT FROM BOMBAY.**—Certificate not produced till after completion of delivery from ship, refund of difference duty allowed.—*Board's Order, 18th September, 1839.*

**SALT FROM ENNORE WITHOUT CERTIFICATE.**—Vessel allowed to enter, the Salt being imported on account of Government, to be received at the Sulkeah Golahs, pending production of Certificate.—*Board's Order, No. 2238 of July, 1842.*

**SALT ACCIDENTALLY LOST BEFORE COMPLETION OF ROWANAH.**—As a special case refund of duty allowed, or a second delivery of an equivalent, for the quantity lost.—*Board's Order, No. 299 of 22nd August, 1842*  
*See also Board's Order, No. 1442 of 21st November, 1843.*

**SALT NOT TO BE LANDED AT THE CUSTOM HOUSE.**—The Superintendent of the Preventive Service will be good enough to instruct the Inspectors, to warn Officers, not to allow Salt even to come to the *Wharf* for weighment without the knowledge and authority of the Superintendent of Calcutta Salt Chokeys.—*Collector's Order, 4th December, 1852.*

**SALT, ORDER OF DISCHARGE.**—I. The Rowanah first presented, shall be first served; and a Rowanah commenced upon shall invariably be completed before another is begun with; provided that the merchant has boats in readiness for commencing and continuing to take delivery.

II. When two or more Rowanahs are presented at the same time, the first number shall have the preference. The Preventive Officer shall note upon each Rowanah the day and hour of its presentation.

III. When delivery has commenced under a Rowanah, if the holder have not sufficient boats ready for its completion, the next Rowanah, for which boats may be ready, shall be taken up, and delivery under the first Rowanah shall not be resumed until the second Rowanah (supposing of course that there is no want of boats) shall have been completed.

IV. No departure from these rules shall be allowed except on the written requisition of the Commander.

V. Working during extra hours on the application of Salt Merchants is strictly prohibited; when the indulgence is allowed on application from the Commander, the deliveries shall proceed

in regular course as above prescribed, and it shall be made a condition of granting the indulgence, that that course will not be interfered with.—

*Board's Order, No. 262, dated 18th February, 1853.*

**SALT UNDER DEPOSIT.\***—As the intention of the Board of Revenue in permitting deposits to be taken for Salt is clearly that such deposits should be limited to the last portion of the Cargo, it is required that when application be made for deposits on Salt *in excess* of Manifest, the Preventive Officer should *in the first* instance be called upon to report how much Salt he supposes at the time to be remaining on board, and deposit to be taken accordingly.—*Collector's Order, 19th April, 1853.*

**SALT, DELAY IN DELIVERY.**—If delay take place in the clearing of Salt from a ship, the Commander, or the Agents of the ship acting by his authority, may bond, but no one else.—*Board's Order, No. 424 of 20th March, 1855 and Advocate General's Opinion, 19th Idem.*

**SALT UNDER TWO OR MORE ROWANAHS** may be laden in one and the same boat. Partitions of mats to be made to keep the Salt so laden separate and distinct.—*Board's Order, No. 608 of the 13th June, 1857.*

**SALT, BONDED IN PRIVATE WAREHOUSES.**—It is hereby notified, in modification of the rules for Bonding Salt promulgated under date the 29th of March 1853, that for the present, and until further notice, in settling for duty on the clearance of Salt bonded in private Warehouses, a deduction will be allowed on ac-

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\* See Imports, page 26.

count of wastage, at a rate not exceeding two and a half per cent. upon the quantity delivered over the ship's side. Provided however, that if the Collector of Customs have reason to believe that any portion of the Salt has been clandestinely or fraudulently removed, he will be at liberty to levy duty on the entire quantity so delivered.—*By Order of the Board of Revenue, the 12th December, 1857.*

**SALT, BONDED.**—Bonders to appoint persons to watch the weighment over the ship's side or to bear all risk of over or under weighment.—*Board's Order, No. 128 of 4th March, 1858.*

Under the orders of the Board of Revenue, dated the 4th March 1858, Bonders of Salt are directed to have a person on their behalf to watch the weighments of Salt over the ship's side. In failure of which, they must suffer the consequences of over or under weighments.—*Collector's Order, 10th March, 1858.*

**SCHOOL BOOK SOCIETY.**—Atlases, Maps, Slates and Slate-Pencils, to be passed free of duty for this Society.—*Government Order 6th December, 1850.*

**SEEDS AND PLANTS**—Imported for the use of the Agricultural and Horticultural Society, free, provided application be made by the Secretary.

**SIGNALS IN ALL PARTS OF THE RIVER.**—" *White flag at the Main.*"—Vessel in Ballast.

" *Ensign at Jibboom end.*"—Vessel from an Indian Port on the East side of the Bay of Bengal.

" *Ensign at Main.*"—Vessel without a Preventive Officer, (inwards or outwards.)

" *Ensign at the Fore.*"—Vessel with a Preventive Officer (outwards only.)

**SIGNALS AT DIAMOND HARBOUR.**—“*Blue Flag with white letters C. H.*”—Preventive Officers available at the station.

“*Black Ball at Yard-arm.*”—No Officers present.

“*A Light at Yard-arm (at night).*”—No Officers present.

**SIGNALS AT THE CHAMBER OF COMMERCE.**—“*Mercantile Jack,*” Arrival of English Steamers.

“*Mercantile Ensign.*”—General European Intelligence.

“*Rendezvous Flag, Blue and White Checks.*”—General Local Intelligence.

“*White Flag.*”—Arrival of China Steamers.

“*Blue Flag.*”—Dispatch of after Packets or postponement of Mails.

“*Red Flag.*”—Receipt of Electric Telegraph Expresses from the P. & O. Company's Steamers.

**SIGNALS FOR SALT LADEN NATIVE SLOOP.**—“*Plain Red Flag at Mast Head.*”—Salt for Government.

“*Plain Blue Flag at Mast Head.*”—Salt to private Consignments.

**SHIPMENTS FROM OUT GHAUTS.**—Shippers of Cotton, Jute, Hemp, Grain, Sugar, &c., from Ghauts other than the Custom House Ghaut, may make over the Perwannahs to the Preventive Officers in charge of the Vessels on which the shipments are to be made, or may send them with the first boat; but each boat (including also the first, if the Permit has been previously placed in the hands of the Preventive Officer) must be protected by a Boat\*

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\* Very rarely attended to; but if the practice were invariably observed, shippers would be freed from the inconvenience, and possible loss, resulting from erroneous endorsements on

Note, signed by the Shipper or his Agent, specifying number and date of the Pass, together with the number of Packages in the boat.

The weight of the Packages will be inserted in the Permit, and should the Preventive Officer have reason to suspect any excess, he will weigh the goods if he has the means at hand, if not, will send to the Superintendent of the Customs Preventive Service for scales and weights. Should an excess be discovered, the Goods are to be seized and report made to the Superintendent for orders.

**SHORT SHIPMENTS.**—Officers will be careful to note, on the Perwannahs, the portions of Goods as shipped. When the full quantity has been received on board, remark to that effect to be made as “*shipped in full* ;” when short shipped, note of quantity due to be made on Perwannahs before returning them to the Custom House.

When Goods have been received on board Ship, and noted on the Perwannah, it will be the duty of the Officer not to allow any portion to be put out of the Vessel whether damaged or for any other reason without a *special* order from the Custom House; and it will then be imperative on him to note on the back of the Perwannah, and in the Export Cargo Book, the particulars of such unshipment, the date, number of Perwannah by which shipped, marks, and numbers, &c.

Should application be made to re-land any portion after the Perwannah has been written off in

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perwannahs, generally unavoidable, when Goods of the same description, and similarly marked, are shipped under several perwannahs on board the same vessel.

full and returned to Office, the Officer, after seeing the Collector's permission, will note particulars in his Export Cargo Book.

**STRAIT'S LIGHTS.**—It would appear that the provisions of Act XIII. of 1854, have not been carried into effect at this Port. From no other Officer having been appointed by Government, under Section XII. of this Act, it devolves, I imagine, on the Collector of Customs, to receive the Tolls leviable for the support of the Strait's Lights. The above Section authorizes the Officer receiving the Tolls to appoint one of his subordinates to collect them. I accordingly appoint the Supervisor in the Export Department of this Office, to collect the Tolls leviable under the above Act. No Vessel arriving from or bound to any place in the Malacca Straits, shall be allowed to depart until it has been certified by him that Toll has been paid at the rate of half an anna on the registered Tonnage of the Vessel on account of each voyage; and no ship arrived from or bound to places beyond Singapore, shall receive Clearance till the payment of Toll at the rate of one anna per Ton for each voyage, has been similarly certified.—*Collector's order the 22nd April, 1856.*

**STORES LANDED FOR RESHIPMENT.**—With the permission of the Collector, Stores may be landed at the Custom House for a temporary purpose, (*not for sale,*) on the condition of reshipment on the same Vessel within three months, or payment of double duty, if not so reshipped.

Spirits and Liquors in wood may be similarly landed for the purpose of bottling off for reshipment as above.—*Section LVIII. of Regulation IX. of 1810.*



**SUET.—**

Is commonly put up in Casks for exportation in a pickle made of salt and water ; besides the tare, a deduction from gross weight of each Cask to the extent of 20 seers, will be allowed on account of the pickle.—*See Tare Table.*

**SUPPLEMENT MANIFEST.**—A fine of 5 Rupees will be levied from Commanders of Vessels on the admission of Supplemental Manifests, under the discretion vested in the Collector of Customs by Section XII. of Act XIV. of 1836.—*Board's Order, dated 19th June, 1837.*

**SURPLUS STORES.**—Reasonable quantity to be admitted, but Commanders of Vessels being in the habit of inserting at the bottom of the Manifests ‘ Surplus Stores to be landed if required,’ and subsequently importing large quantities of Wines, Spirits, Hams, Cheeses and other edible articles, and claiming exemption from the penalties prescribed by Section VI. Act XIV. of 1836 for “ Goods unmanifested,” on the ground that such importations are comprehended in the Manifest under the term of ‘ Surplus Stores,’—in future all Goods of the above description if found to be excessive, will be considered as “ merchandize unmanifested,” and be subjected to double duty or confiscation under the above Section, as the Board of Customs may be pleased to direct.—*See Orders of the Board of Customs, 30th November, 1836.*

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**TAR.**—This being an article subject to considerable leakage, filling up is permitted on the Custom House Wharf under supervision of Wharf Officers, *without fee,* and duty leyiable on full barrels only.

**TAR** Board on a representation to allow a uniform wastage at the rate of 5 per cent., and to permit this article to pass direct from Ship, declined to interfere with existing practice.—*Board's Order, No. 1263, of the 18th September, 1854.*

**TAR, PITCH AND ROSIN**—Subject to increased Wharf Rent.—*Board's Order, 25th July, 1845.*

TABLE OF TARES AT THE CALCUTTA CUSTOM HOUSE.

*On Goods Imported by Sea.*

| Articles.                                      | Description of Packages. | Tare. |      |      |
|------------------------------------------------|--------------------------|-------|------|------|
|                                                |                          | Mds.  | Srs. | Cks. |
| Alum, ..... in single,                         | Robbin, weighing, 1 md.  | 0     | 0    | 10   |
|                                                | " " 1½ "                 | 0     | 1    | 0    |
|                                                | " " 2 "                  | 0     | 1    | 8    |
|                                                | Box, " 1 "               | 0     | 6    | 0    |
|                                                | " " 2 "                  | 0     | 10   | 0    |
| Almonds, ..... in single,                      | Robbin, " 1 "            | 0     | 2    | 0    |
|                                                | " " 2 "                  | 0     | 4    | 0    |
|                                                | " " 3 "                  | 0     | 6    | 0    |
|                                                | " " 4 "                  | 0     | 8    | 0    |
|                                                | " " 5 "                  | 0     | 10   | 0    |
|                                                | " " 1 "                  | 0     | 2    | 0    |
| Aloes, ..... in single,                        | " " 2 "                  | 0     | 4    | 0    |
|                                                | " " 3 "                  | 0     | 6    | 0    |
|                                                | " " 4 "                  | 0     | 8    | 0    |
|                                                | " " 5 "                  | 0     | 10   | 0    |
|                                                | Cask, " 4 "              | 0     | 25   | 0    |
| Ackereurra or }<br>Pellitory, ... } in single, | " " 5 "                  | 0     | 30   | 0    |
|                                                | Robbin, " 2 "            | 0     | 5    | 0    |
|                                                | " " 3 "                  | 0     | 7    | 0    |
|                                                | " " 4 "                  | 0     | 9    | 0    |
|                                                | " " 5 "                  | 0     | 10   | 0    |
|                                                | " " 6 "                  | 0     | 12   | 0    |
| Aniseed Star or Anise,...                      | Bag, single, " 1 "       | 0     | 0    | 12   |
|                                                | " double, " 1 "          | 0     | 1    | 8    |
|                                                | Robbin, single, " 1 "    | 0     | 3    | 0    |
|                                                | " do., " 2 "             | 0     | 5    | 0    |
|                                                | Box, " 2 "               | 0     | 14   | 0    |
|                                                | " " 3 "                  | 0     | 18   | 0    |

| Articles.                                           | Description of Packages.      | Tare. |      |      |
|-----------------------------------------------------|-------------------------------|-------|------|------|
|                                                     |                               | Mds.  | Srs. | Cks. |
| Antimony or Soormah,...                             | Bag, double, weighing, 2 mds. | 0     | 1    | 8    |
|                                                     | " " " 3 "                     | 0     | 2    | 0    |
|                                                     | Robbin, double, " 3 "         | 0     | 4    | 0    |
|                                                     | " do., " 4 "                  | 0     | 5    | 0    |
| Arrow Root, .....                                   | " " " 5 "                     | 0     | 6    | 0    |
|                                                     | Box, " 1 "                    | 0     | 10   | 0    |
|                                                     | " " " 2 "                     | 0     | 18   | 0    |
|                                                     | " " " 3 "                     | 0     | 25   | 0    |
| Arsenic, yellow,.....                               | Bag, single, " 1 "            | 0     | 1    | 0    |
|                                                     | " double, " 2 "               | 0     | 1    | 8    |
|                                                     | Box, " 1 pecul                | 0     | 3    | 0    |
|                                                     | " " " 2 "                     | 0     | 5    | 0    |
| Bhedannah or Quince Seed, .....                     | Robbin, double, " 1 "         | 0     | 5    | 0    |
|                                                     | " do., " 2 "                  | 0     | 9    | 0    |
|                                                     | " do., " 3 "                  | 0     | 12   | 0    |
|                                                     | Box, do., " 4 "               | 0     | 30   | 0    |
| Betelnut, .....                                     | " do., " 5 "                  | 0     | 35   | 0    |
|                                                     | Bag, single, " 1 "            | 0     | 0    | 12   |
|                                                     | " double, " 1 "               | 0     | 1    | 8    |
|                                                     | Box, " 1 "                    | 0     | 8    | 0    |
| Benjamin or Loban, .....                            | " " " 1½ "                    | 0     | 12   | 0    |
|                                                     | " " " 2 "                     | 0     | 16   | 0    |
|                                                     | Quart, English, .....         | 0     | 0    | 12   |
|                                                     | Pint, ditto, .....            | 0     | 0    | 6    |
| Bottles (result of actual<br>weighment of 1 dozen,) | Quart, French, .....          | 0     | 0    | 8    |
|                                                     | Pint, ditto, .....            | 0     | 0    | 4    |
|                                                     | Robbin, weighing, 1 md.       | 0     | 2    | 0    |
|                                                     | " " " 2 "                     | 0     | 4    | 0    |
| Brimstone, .....                                    | " " " 3 "                     | 0     | 6    | 0    |
|                                                     | " " " 4 "                     | 0     | 8    | 0    |
|                                                     | Cask & Box, " 2 "             | 0     | 14   | 0    |
|                                                     | " " " 3 "                     | 0     | 18   | 4    |
| Camphor, .....                                      | " " " 4 "                     | 0     | 24   | 0    |
|                                                     | " " " 5 "                     | 0     | 30   | 0    |
|                                                     | Butt,.....                    | 2     | 20   | 0    |
|                                                     | Box, weighing 30 seers.       | 0     | 8    | 10 0 |
| Carbah or Gum Copal,...                             | " " " 1½ mds.                 | 0     | 14   | 16 0 |
|                                                     | Tub, " 1 "                    | 0     |      | 15 0 |
|                                                     | Double, Robbin, " 2 "         | 0     | 7    | 10 0 |
|                                                     | " " " 3 "                     | 0     | 10   | 15 0 |
| Cardamoms, .....                                    | Chest, " 2 "                  | 0     | 20   | 0    |
|                                                     | " " " 3 "                     | 0     | 26   | 0    |
|                                                     | " " " 4 "                     | 0     | 32   | 0    |
|                                                     | Bag, single, " 1 "            | 0     | 2    | 0    |
| Cardamoms, .....                                    | " single, " 2 "               | 0     | 3    | 0    |
|                                                     | Robbin, " 1 "                 | 0     | 3    | 0    |
|                                                     | " " " 2 "                     | 0     | 5    | 0    |
|                                                     | Box, " 2 "                    | 0     | 24   | 0    |

| Articles.                | Description of Packages.                   | Tare. |      |      |
|--------------------------|--------------------------------------------|-------|------|------|
|                          |                                            | Mds.  | Srs. | Cks. |
| Cardamoms, .....         | Box, weighing, 3 mds.                      | 0     | 30   | 0    |
|                          | Bundle, packed }<br>in Mat & Skin, } " 1 " | 0     | 5    | 0    |
| Cassia, .....            | " " 1½ "                                   | 0     | 7    | 0    |
|                          | Box, " ½ pecul                             | 0     | 8    | 0    |
| Cassia Beed, .....       | " " 1 "                                    | 0     | 13   | 0    |
|                          | " " 2 mds.                                 | 0     | 12   | 0    |
| Chalk, .....             | " " 3 "                                    | 0     | 16   | 0    |
|                          | Robin, single, " 1 "                       | 0     | 3    | 0    |
| Cinnamon, .....          | " " 2 "                                    | 0     | 5    | 0    |
|                          | Bag, single, ... ..                        | 0     | 0    | 12   |
| China Root, .....        | " double, ... ..                           | 0     | 1    | 8    |
|                          | Robin, single, " 2 mds.                    | 0     | 3    | 0    |
| Cloves, .....            | " " 3 "                                    | 0     | 5    | 0    |
|                          | Box, " ½ pecul                             | 0     | 5    | 0    |
| Cochineal, .....         | " " 1 "                                    | 0     | 8    | 0    |
|                          | Bale, " 100 lbs.                           | 0     | 4    | 0    |
| Coffee, .....            | " " 150 "                                  | 0     | 5    | 0    |
|                          | Bag, single, " 1 md.                       | 0     | 0    | 12   |
| Cowries, .....           | Basket, " ½ "                              | 0     | 8    | 0    |
|                          | Robbin, " ½ "                              | 0     | 7    | 0    |
| Copperas or Heracus, ... | Bag, single, " 30 seers                    | 0     | 0    | 12   |
|                          | " double, " 30 "                           | 0     | 1    | 8    |
| Copperas or Heracus, ... | Mat bag, single, " ... ..                  | 0     | 1    | 8    |
|                          | " double, ... ..                           | 0     | 3    | 0    |
| Copperas or Heracus, ... | Chest, " 1½ mds.                           | 0     | 16   | 0    |
|                          | " " 2 "                                    | 0     | 22   | 0    |
| Copperas or Heracus, ... | " " 3 "                                    | 0     | 35   | 0    |
|                          | Robbin, double, " 1 "                      | 0     | 6    | 0    |
| Copperas or Heracus, ... | " " 2 "                                    | 0     | 10   | 0    |
|                          | Chest, " 1 "                               | 0     | 10   | 0    |
| Copperas or Heracus, ... | " " 2 "                                    | 0     | 20   | 0    |
|                          | Bag, single, " 1 "                         | 0     | 0    | 12   |
| Copperas or Heracus, ... | " double, " 1 "                            | 0     | 1    | 8    |
|                          | Robbin, double, " 2 "                      | 0     | 5    | 0    |
| Copperas or Heracus, ... | " " 3 "                                    | 0     | 7    | 0    |
|                          | " " 4 "                                    | 0     | 9    | 0    |
| Copperas or Heracus, ... | " " 5 "                                    | 0     | 12   | 0    |
|                          | " " 6 "                                    | 0     | 15   | 0    |
| Copperas or Heracus, ... | Frazil, " 10 Seers,                        | 0     | 0    | 8    |
|                          | " " 20 "                                   | 0     | 1    | 0    |
| Copperas or Heracus, ... | Box & keg, " 2 mds.                        | 0     | 14   | 0    |
|                          | " " 3 "                                    | 0     | 20   | 0    |
| Copperas or Heracus, ... | Robbin, single, " 2 "                      | 0     | 4    | 0    |
|                          | " single, " 3 "                            | 0     | 6    | 0    |
| Copperas or Heracus, ... | Bag, single, " 0 "                         | 0     | 0    | 12   |
|                          | " double, " 0 "                            | 0     | 1    | 8    |
| Copperas or Heracus, ... | Robbin, rog. 2 "                           | 0     | 4    | 0    |

| Articles.                 | Description of Packages. | Tare |      |      |
|---------------------------|--------------------------|------|------|------|
|                           |                          | Mds. | Srs. | Cks. |
| Cowries, .....            | Robbin, weighing, 3 mds. | 0    | 6    | 0    |
|                           | " " 1 "                  | 0    | 2    | 0    |
| Cutch, Pegu, .....        | " " 2 "                  | 0    | 3    | 0    |
|                           | Basket, " 1 "            | 0    | 3    | 0    |
|                           | " " 2 "                  | 0    | 4    | 0    |
|                           | Bag, single, " 1 "       | 0    | 0    | 12   |
|                           | " double, " 1 "          | 0    | 1    | 8    |
| Cutch, Gambier, .....     | Basket, " 1 "            | 0    | 3    | 0    |
|                           | " " 2 "                  | 0    | 4    | 0    |
|                           | Robbin, " 1 "            | 0    | 3    | 0    |
|                           | " " 2 "                  | 0    | 4    | 0    |
|                           | " " 2 "                  | 0    | 5    | 0    |
|                           | " " 3 "                  | 0    | 7    | 0    |
| Columbo Root, .....       | " " 4 "                  | 0    | 9    | 0    |
|                           | Box, " 2 "               | 0    | 20   | 0    |
|                           | " " 3 "                  | 0    | 26   | 0    |
|                           | Bag, single, " 1 "       | 0    | 0    | 12   |
|                           | " double, " 1 "          | 0    | 1    | 8    |
| Cumlagoory, .....         | " " 2 "                  | 0    | 3    | 0    |
|                           | Box, " 1 "               | 0    | 12   | 0    |
|                           | " " 2 "                  | 0    | 20   | 0    |
| Cummin seeds, ....        | Cloth bag, covd. } " 3 " | 0    | 3    | 0    |
|                           | with Gunny, } " 20 srs.  | 0    | 3    | 0    |
|                           | Box, " 2 mds.            | 0    | 3    | 5 0  |
| Copper, Japan, .....      | " " 3 "                  | 0    | 4    | 6 0  |
|                           | Tub, " 2 "               | 0    | 4    | 0    |
|                           | " " 3 "                  | 0    | 5    | 0    |
|                           | Box, " 3 "               | 0    | 10   | 0    |
|                           | " " 4 "                  | 0    | 11   | 0    |
| Copper, sheet, .....      | " " 5 "                  | 0    | 12   | 0    |
|                           | " " 6 "                  | 0    | 14   | 0    |
|                           | " " 7 "                  | 0    | 16   | 0    |
|                           | Barrel, " 1 "            | 0    | 6    | 0    |
|                           | " " 2 "                  | 0    | 10   | 0    |
|                           | " " 3 "                  | 0    | 13   | 0    |
| Copper Nails, .....       | " " 4 "                  | 0    | 17   | 0    |
|                           | " " 5 "                  | 0    | 20   | 0    |
|                           | " " 6 "                  | 0    | 24   | 0    |
|                           | Cask, " 10 "             | 1    | 0    | 0    |
| Copper, Old, .....        | Robbin, " 3 "            | 0    | 6    | 0    |
|                           | " " 4 "                  | 0    | 8    | 0    |
|                           | Robbin, " 5 "            | 0    | 10   | 0    |
|                           | Cask " 5 "               | 0    | 24   | 0    |
| Copper, Old, .....        | " " 6 "                  | 0    | 28   | 0    |
|                           | " " 7 "                  | 0    | 30   | 0    |
|                           | " " 8 "                  | 0    | 32   | 0    |
| Cubeb or Cubeb Cheenee, { | Bag, single, " 30 seers  | 0    | 1    | 8    |
|                           | " " 1 md.                | 0    | 2    | 0    |

| Articles.                                     | Description of Packages.                   | Tare |      |      |
|-----------------------------------------------|--------------------------------------------|------|------|------|
|                                               |                                            | Mds. | Srs. | Cks. |
| Cubeb or Cubeb Cheene,                        | Bags, double, wg. 1 md                     | 0    | 3    | 0    |
|                                               | Box, " 1 to 1½ "                           | 0    | 16   | 0    |
|                                               | " " 2 to 2½ "                              | 0    | 22   | 0    |
|                                               | Robbin, dble, " 1 "                        | 0    | 4    | 0    |
| Cotton, Turkey Red Twist,                     | " " 2 "                                    | 0    | 7    | 0    |
|                                               | Bag, single, " 1 "                         | 0    | 10   | 0    |
|                                               | " " 4 "                                    | 0    | 12   | 0    |
|                                               | " " 5 "                                    | 0    | 15   | 0    |
| Corrosive Sublimate or<br>Rus. Camphor, ..... | Chakey covd. }<br>with Skin, } " 10 seers. | 0    | 0    | 2    |
|                                               | " " 20 "                                   | 0    | 0    | 4    |
|                                               | " " 30 "                                   | 0    | 0    | 6    |
|                                               | Bag, single, " "                           | 0    | 0    | 12   |
| Dammer, .....                                 | " double, " "                              | 0    | 1    | 8    |
|                                               | Robbin, " 2 mds.                           | 0    | 3    | 0    |
|                                               | " " 3 "                                    | 0    | 5    | 0    |
|                                               | Basket, " 2 "                              | 0    | 3    | 0    |
| Date, .....                                   | " " 3 "                                    | 0    | 5    | 0    |
|                                               | Robbin, " 1 "                              | 0    | 2    | 0    |
|                                               | " " 2 "                                    | 0    | 4    | 0    |
|                                               | " " 3 "                                    | 0    | 6    | 0    |
| Date, Wet .....                               | " " 4 "                                    | 0    | 8    | 0    |
|                                               | " " 5 "                                    | 0    | 10   | 0    |
|                                               | " " 1 "                                    | 0    | 2    | 0    |
|                                               | " " 2 "                                    | 0    | 4    | 0    |
| Jar, .....                                    | " " 1 "                                    | 0    | 8    | 0    |
|                                               | " " 10 seers.                              | 0    | 2    | 0    |
|                                               | " " 5 "                                    | 0    | 1    | 0    |
|                                               | Bag, single, " 1 md                        | 0    | 0    | 12   |
| Dragon's Blood, .....                         | " double, " 1 "                            | 0    | 1    | 8    |
|                                               | Robbin, " 2 "                              | 0    | 5    | 0    |
|                                               | " " 3 "                                    | 0    | 7    | 0    |
|                                               | Box, " 2 "                                 | 0    | 20   | 0    |
| Dry Flower or Dunna, ...                      | " " 3 "                                    | 0    | 25   | 0    |
|                                               | " " 4 "                                    | 0    | 30   | 0    |
|                                               | Robbin, " 1 "                              | 0    | 5    | 0    |
|                                               | " " 2 "                                    | 0    | 8    | 0    |
| Essubgool, .....                              | " " 3 "                                    | 0    | 10   | 0    |
|                                               | " " 2 "                                    | 0    | 4    | 0    |
|                                               | " " 3 "                                    | 0    | 6    | 0    |
|                                               | " " 4 "                                    | 0    | 8    | 0    |
| Elephant's Teeth, cut<br>pieces, .....        | Box, " 1 "                                 | 0    | 8    | 0    |
|                                               | " " 2 "                                    | 0    | 12   | 0    |
|                                               | " " 3 "                                    | 0    | 16   | 0    |
|                                               | " " 4 "                                    | 0    | 20   | 0    |
| Gallingall, .....                             | Robbin, " 1 "                              | 0    | 5    | 0    |
|                                               | " " 2 "                                    | 0    | 8    | 0    |
| Gallnuts, .....                               | " " 2 "                                    | 0    | 4    | 0    |

| Articles.                                        | Description of Packages.  | Tare. |      |      |
|--------------------------------------------------|---------------------------|-------|------|------|
|                                                  |                           | Mds.  | Srs. | Cks. |
| Gallnuts,.....                                   | Robbin, weighing 3 mds.   | 0     | 6    | 0    |
|                                                  | " " 4 "                   | 0     | 8    | 0    |
|                                                  | " " 5 "                   | 0     | 10   | 0    |
|                                                  | " " 6 "                   | 0     | 12   | 0    |
|                                                  | " " 7 "                   | 0     | 15   | 0    |
| Gogool or Gum B'dellium,<br>and Tragacanth,..... | " " 8 "                   | 0     | 18   | 0    |
|                                                  | " " 2 "                   | 0     | 4    | 0    |
|                                                  | " " 3 "                   | 0     | 6    | 0    |
|                                                  | " " 4 "                   | 0     | 8    | 0    |
|                                                  | " " 2 "                   | 0     | 6    | 0    |
| Gum Arabic, Mastic, and<br>Myrrh, .....          | " " 3 "                   | 0     | 8    | 0    |
|                                                  | " " 4 "                   | 0     | 10   | 0    |
|                                                  | Chest, " 2 "              | 0     | 20   | 0    |
|                                                  | " " 3 "                   | 0     | 26   | 0    |
|                                                  | " " 4 "                   | 0     | 30   | 0    |
| Gundaberoza or Frank-<br>incense, .....          | Robbin, " 2 "             | 0     | 4    | 0    |
|                                                  | " " 3 "                   | 0     | 6    | 0    |
|                                                  | " " 4 "                   | 0     | 8    | 0    |
|                                                  | Boxes Contg. } " 2 "      | 1     | 0    | 0    |
|                                                  | Bamboo, " 4 "             | 2     | 0    | 0    |
| Ghee, .....                                      | Dubber, " 1 "             | 0     | 3    | 0    |
|                                                  | " " 2 "                   | 0     | 5    | 0    |
|                                                  | Mutkey or Jar, " 20 seers | 0     | 4    | 0    |
|                                                  | " " 30 "                  | 0     | 6    | 0    |
|                                                  | Cask, " 2 mds.            | 0     | 18   | 0    |
| Glass, Broken, ... ..                            | " " 4 "                   | 0     | 26   | 0    |
|                                                  | " " 6 "                   | 0     | 35   | 0    |
|                                                  | Box, " 2 "                | 0     | 12   | 0    |
|                                                  | " " 3 "                   | 0     | 15   | 0    |
|                                                  | " " 4 "                   | 0     | 18   | 0    |
| Glue .....                                       | " " 5 "                   | 0     | 22   | 0    |
|                                                  | " " 6 "                   | 0     | 26   | 0    |
|                                                  | " " 7 "                   | 0     | 30   | 0    |
|                                                  | " " 8 "                   | 0     | 35   | 0    |
|                                                  | Bag single, " 1 "         | 0     | 0    | 12   |
| Grease, Hogslard and<br>Tallow, .....            | Box, " 1 "                | 0     | 5    | 0    |
|                                                  | " " 2 "                   | 0     | 9    | 0    |
|                                                  | " " 3 "                   | 0     | 12   | 0    |
|                                                  | Robbin, " 1 "             | 0     | 3    | 0    |
|                                                  | " " 2 "                   | 0     | 5    | 0    |
| Tin canisters, .....                             | " " 3 "                   | 0     | 7    | 0    |
|                                                  | Keg, " 1 "                | 0     | 10   | 0    |
|                                                  | " " 2 "                   | 0     | 16   | 0    |
|                                                  | " " 3 "                   | 0     | 20   | 0    |
|                                                  | " " 4 "                   | 0     | 25   | 0    |
|                                                  | Tin canisters, " 20 seers | 0     | 1    | 8    |
|                                                  | " " 1 md.                 | 0     | 2    | 12   |

| Articles.                            | Description of Packages. |    |       | Tare. |      |      |
|--------------------------------------|--------------------------|----|-------|-------|------|------|
|                                      |                          |    |       | Mds.  | Srs. | Cks. |
| Grease, Hogslard and Tallow, .....   | Tin, Canister wg.        | 2  | mds.  | 0     | 5    | 0    |
| Halooah, .....                       | Robbin, "                | 1  | "     | 0     | 13   | 0    |
|                                      | " "                      | 2  | "     | 0     | 26   | 0    |
|                                      | " "                      | 3  | "     | 1     | 0    | 0    |
|                                      | Jar, "                   | 1  | "     | 0     | 12   | 0    |
| Hing or Assafoetida, .....           | " "                      | 2  | "     | 0     | 20   | 0    |
|                                      | Robbin, "                | 1  | "     | 0     | 5    | 0    |
|                                      | " "                      | 2  | "     | 0     | 8    | 0    |
|                                      | " "                      | 3  | "     | 0     | 10   | 0    |
|                                      | Box, "                   | 2  | "     | 0     | 20   | 0    |
| Hams, .....                          | " "                      | 4  | "     | 0     | 32   | 0    |
|                                      | Covered with Canvas, }   | 7  | seers | 0     | 1    | 0    |
|                                      | " "                      | 10 | "     | 0     | 1    | 8    |
|                                      | " "                      | 14 | "     | 0     | 2    | 0    |
| Honey, .....                         | Jar, "                   | 20 | "     | 0     | 5    | 0    |
|                                      | " "                      | 1  | md.   | 0     | 10   | 0    |
| Hurtaul or Yellow Arsenic, .....     | " "                      | 2  | "     | 0     | 16   | 0    |
|                                      | Robbin, "                | 2  | "     | 0     | 4    | 0    |
| Hemp, Manilla, .....                 | " "                      | 3  | "     | 0     | 5    | 0    |
|                                      | Bale, "                  | 2  | "     | 0     | 4    | 0    |
|                                      | " "                      | 3  | "     | 0     | 6    | 0    |
|                                      | " "                      | 4  | "     | 0     | 8    | 0    |
| Iron Nails, .....                    | Barrel, "                | 1  | "     | 0     | 6    | 0    |
|                                      | " "                      | 2  | "     | 0     | 12   | 0    |
|                                      | " "                      | 3  | "     | 0     | 16   | 0    |
| Jest Muddo or Stick Liquorice, ..... | Robbin, "                | 1  | "     | 0     | 5    | 0    |
|                                      | " "                      | 2  | "     | 0     | 8    | 0    |
|                                      | " "                      | 3  | "     | 0     | 10   | 0    |
|                                      | Bag, single, "           | 1  | "     | 0     | 0    | 12   |
| Lucky, or Dried Shells, .....        | Robbin, "                | 2  | "     | 0     | 6    | 0    |
|                                      | " "                      | 3  | "     | 0     | 8    | 0    |
|                                      | Box, "                   | 2  | "     | 0     | 18   | 0    |
|                                      | " "                      | 3  | "     | 0     | 25   | 0    |
|                                      | Chest, "                 | 1  | "     | 0     | 16   | 0    |
| Mace, .....                          | " "                      | 1½ | "     | 0     | 20   | 0    |
|                                      | " "                      | 2  | "     | 0     | 28   | 0    |
|                                      | Cask, "                  | 2  | "     | 0     | 30   | 0    |
|                                      | " "                      | 3  | "     | 1     | 0    | 0    |
|                                      | " "                      | 4  | "     | 1     | 10   | 0    |
| Moongah Danna, Beads, .....          | Box Gunny, covd. }       | 1  | "     | 0     | 8    | 0    |
|                                      | " "                      | 2  | "     | 0     | 12   | 0    |
|                                      | " "                      | 3  | "     | 0     | 16   | 0    |
|                                      | " "                      | 4  | "     | 0     | 20   | 0    |
|                                      | Bag, double, "           | 1  | "     | 0     | 1    | 8    |
|                                      | " "                      | 2  | "     | 0     | 2    | 0    |



| Articles.              | Description of Packages.    | Tare. |      |      |
|------------------------|-----------------------------|-------|------|------|
|                        |                             | Mds.  | Srs. | Cks. |
| Nutmegs, .....         | Bag, single, weighing 1 md. | 0     | 0    | 12   |
|                        | Chest, " 1½ "               | 0     | 16   | 0    |
|                        | " " 2 "                     | 0     | 22   | 0    |
|                        | " " 3 "                     | 0     | 30   | 0    |
|                        | Cask, " 5 "                 | 1     | 0    | 0    |
|                        | " " 6 "                     | 1     | 5    | 0    |
|                        | " " 8 "                     | 1     | 20   | 0    |
|                        | " " 10 to 11 "              | 2     | 0    | 0    |
| Ochre, Red, ....       | Butt, " 12 to 13 "          | 2     | 20   | 0    |
|                        | Bag, single, " 2 "          | 0     | 1    | 8    |
|                        | Robbin, " 2 "               | 0     | 3    | 0    |
|                        | " " 3 "                     | 0     | 4    | 0    |
|                        | " " 2 "                     | 0     | 4    | 0    |
|                        | " " 3 "                     | 0     | 6    | 0    |
|                        | " " 4 "                     | 0     | 8    | 0    |
|                        | Box, " 2 "                  | 0     | 14   | 0    |
| Mother O'Pearl,.....   | " " 3 "                     | 0     | 17   | 0    |
|                        | " " 4 "                     | 0     | 20   | 0    |
|                        | " " 5 "                     | 0     | 24   | 0    |
|                        | Bag, single, " 1 "          | 0     | 0    | 12   |
|                        | " double, " 1 "             | 0     | 1    | 8    |
|                        | Robbin, " 1½ to 2 "         | 0     | 6    | 8    |
|                        | " " 2½ to 3 "               | 0     | 15   | 0    |
|                        | " " 2 "                     | 0     | 6    | 0    |
| Persian, Galls.....    | " " 3 "                     | 0     | 8    | 0    |
|                        | " " 4 "                     | 0     | 10   | 0    |
|                        | Box and } " 1 "             | 0     | 8    | 0    |
|                        | Barrel, }                   |       |      |      |
| Pickles and preserves, | " " 2 "                     | 0     | 14   | 0    |
|                        | " " 3 "                     | 0     | 20   | 0    |
|                        | Box, " 3 "                  | 0     | 18   | 0    |
|                        | " " 4 "                     | 0     | 22   | 0    |
| Poth Beads, ... ..     | " " 5 "                     | 0     | 26   | 0    |
|                        | " " 6 "                     | 0     | 30   | 0    |
|                        | Barrels the same as Boxes,  |       |      | 0    |
| Putchapaut, .....      | Basket, " 1 md.             | 0     | 4    | 0    |
|                        | " " 1½ "                    | 0     | 6    | 0    |
| Putchapaut, .....      | Bale " 1 "                  | 0     | 4    | 0    |
|                        | " " 2 "                     | 0     | 7    | 0    |
| Paints, {              | Keg, " 28 lbs.              | 0     | 0    | 10   |
|                        | " " 56 "                    | 0     | 1    | 0    |
|                        | " " 14 "                    | 0     | 0    | 8    |
|                        | " " 28 "                    | 0     | 1    | 0    |
|                        | " " 14 "                    | 0     | 0    | 10   |
|                        | " " 28 "                    | 0     | 1    | 4    |
|                        | " " 14 "                    | 0     | 0    | 12   |
|                        | " " 28 "                    | 0     | 1    | 4    |

| Articles.                | Description of Packages. | Tare.         |          |        |
|--------------------------|--------------------------|---------------|----------|--------|
|                          |                          | Mds.          | Srs.     | Cks.   |
| Paints, {                | Blue,.....               | Keg, weighing | 14 lbs.  | 0 0 10 |
|                          | " "                      | " "           | 28 "     | 0 1 0  |
|                          | Red, .....               | " "           | 14 "     | 0 0 10 |
|                          | " "                      | " "           | 28 "     | 0 1 4  |
| Pork, .....              | Tierce, .....            | " "           | 5 mds.   | 0 35 0 |
|                          | " "                      | " "           | 6 "      | 1 0 0  |
|                          | Keg, .....               | " "           | 1½ "     | 0 16 0 |
|                          | " "                      | " "           | 2 "      | 0 20 0 |
| Quicksilver, .....       | Barrel, .....            | " "           | 3½ "     | 0 28 0 |
|                          | Iron Bottle, .....       | " "           | " "      | 0 9 0  |
|                          | Tub, weighing            | ½ pecul       | " "      | 0 4 0  |
|                          | Box, .....               | " "           | ½ "      | 0 4 0  |
| Bamboo bottles at 8 cks, | Cask, ..                 | " "           | " "      | 0 8 0  |
|                          | Box, .....               | " "           | " "      | 0 4 0  |
|                          | Robbin weighing          | 1 md.         | " "      | 0 3 0  |
|                          | " "                      | " "           | 2 "      | 0 5 0  |
| Raisins and Monackah,... | " "                      | " "           | 3 "      | 0 8 0  |
|                          | " "                      | " "           | 4 "      | 0 10 0 |
|                          | Jar, .....               | " "           | 1 "      | 0 10 0 |
|                          | " "                      | " "           | 2 "      | 0 16 0 |
| Rhubarb, .....           | Box, .....               | " "           | 2 "      | 0 16 0 |
|                          | " "                      | " "           | 3 "      | 0 20 0 |
|                          | " "                      | " "           | 4 "      | 0 24 0 |
|                          | " "                      | " "           | 1 "      | 0 12 0 |
| Saffron, .....           | " "                      | " "           | 2 "      | 0 18 0 |
|                          | " "                      | " "           | 3 "      | 0 24 0 |
|                          | Package, .....           | " "           | 1 "      | 0 8 0  |
|                          | Box, .....               | " "           | 20 seers | 0 6 0  |
| Sago, .....              | " "                      | " "           | 30 "     | 0 8 0  |
|                          | " "                      | " "           | 1 md     | 0 10 0 |
|                          | Tin Cans, .....          | " "           | 5 seers  | 0 0 12 |
|                          | " "                      | " "           | 8 "      | 0 1 0  |
| Sandal Wood, .....       | " "                      | " "           | 10 "     | 0 1 4  |
|                          | Bag, single,.....        | " "           | " "      | 0 0 12 |
|                          | Robbin, double, wg.      | 2 mds.        | " "      | 0 6 0  |
|                          | " "                      | " "           | 3 "      | 0 8 0  |
| Shot, (Lead,).....       | Box, weighing            | 2 "           | " "      | 0 13 0 |
|                          | " "                      | " "           | 3 "      | 0 20 0 |
|                          | Bag, single, .....       | " "           | " "      | 0 0 12 |
|                          | " double, .....          | " "           | " "      | 0 1 8  |
| Sarsaparilla, .....      | Coir Net, .....          | " "           | " "      | 0 0 6  |
|                          | Keg, weighing,           | 7 mds         | " "      | 0 8 0  |
|                          | Copper Pot, .....        | 20 seers      | " "      | 0 4 0  |
|                          | " "                      | " "           | 26 "     | 0 5 0  |
| Sandal Wood Oil,.....    | " "                      | " "           | 32 "     | 0 6 0  |
|                          | " "                      | " "           | 1 md.    | 0 7 0  |
|                          | Bale, .....              | " "           | 2 "      | 0 8 0  |
|                          | Bundle .....             | " "           | 20 seers | 0 2 0  |

[illegible]

| Articles.             | Description of Packages. |          | Tare. |      |      |
|-----------------------|--------------------------|----------|-------|------|------|
|                       |                          |          | Mds.  | Srs. | Cks. |
| Tortoise Shell, ..... | Box, weighing            | 2 mds.   | 0     | 28   | 0    |
|                       | Robbin                   |          |       |      |      |
|                       | Gunny, covered           | 20 seers | 0     | 4    | 0    |
| Tar, .....            | "                        | 1 md.    | 0     | 6    | 0    |
|                       | Barrel,                  | 3 "      | 0     | 22   | 0    |
|                       | "                        | 4 "      | 0     | 28   | 0    |
|                       | "                        | 5 "      | 0     | 34   | 0    |
| Vermilion, .....      | "                        | 6 "      | 1     | 0    | 0    |
|                       | Box,                     | 1½ "     | 0     | 4    | 0    |
|                       | Bundle,                  | 1 "      | 0     | 2    | 0    |
|                       | Tub,                     | 1½ "     | 0     | 8    | 0    |
|                       | Box,                     | 1 "      | 0     | 4    | 0    |
| Verdigris, .....      | Bundle or Pkg.           | 1 "      | 0     | 2    | 0    |
|                       | Cask,                    | 1 "      | 0     | 6    | 0    |
|                       | "                        | 2 "      | 0     | 10   | 0    |
|                       | "                        | 3 "      | 0     | 14   | 0    |
|                       | " Contg.                 |          |       |      |      |
|                       | Gny. Pack-               | 4 "      | 0     | 22   | 0    |
|                       | ages,                    |          |       |      |      |
| White Lead, .....     | " large                  | 14 "     | 1     | 30   | 0    |
|                       | Leather Bag,             | 12 seers | 0     | 0    | 8    |
|                       | "                        | 20 "     | 0     | 0    | 12   |
|                       | Cask,                    | 2 cwt.   | 0     | 8    | 0    |
| Wax, .....            | Box, .....               |          | 0     | 4    | 0    |
|                       | Box, weighing            | 2 mds.   | 0     | 16   | 20   |
|                       | "                        | 3 "      | 0     | 20   | 26   |
|                       | "                        | 4 "      | 0     | 26   | 32   |
| Water, Rose, .....    | Mat Pkg.,                | 2 "      | 0     | 3    | 0    |
|                       | "                        | 3 "      | 0     | 4    | 0    |
|                       | Carboys,                 | 1 seer   | 0     | 0    | 6    |
|                       | "                        | 15 "     | 0     | 3    | 0    |

## ON GOODS EXPORTED BY SEA.

| Articles.                  | Description of Packages.      | Tare. |      |      |
|----------------------------|-------------------------------|-------|------|------|
|                            |                               | Mds.  | Srs. | Cks. |
| Aniseed or Mowree, .....   | Bag, single, wg. 2 mds.       | 0     | 2    | 0    |
|                            | „ double, „ 2 „               | 0     | 4    | 0    |
| Arranda Seed, .....        | Bag, single, „ 2 „            | 0     | 0    | 12   |
|                            | „ double, „ 2 „               | 0     | 1    | 8    |
| Barley, .....              | Bag, single, „ 1 to 1½ „      | 0     | 0    | 12   |
|                            | „ double, „ 1 to 1½ „         | 0     | 1    | 8    |
| Betelnut, .....            | Bag, single, „ 1 to 1½ „      | 0     | 0    | 12   |
|                            | „ double, „ 1 to 1½ „         | 0     | 1    | 8    |
| Buhera, .....              | Robbin, „ 2 „                 | 0     | 4    | 0    |
|                            | „ „ 3 „                       | 0     | 6    | 0    |
| Black Pepper, .....        | Bag, single, „ 1 „            | 0     | 0    | 12   |
|                            | „ double, „ 1 „               | 0     | 1    | 8    |
| Brass Wire, .....          | Bag, single, „ 35 srs. to 1 „ | 0     | 0    | 12   |
|                            | „ double, „ 35 srs. to 1 „    | 0     | 1    | 8    |
| Blue Stone, .....          | Box, „ 2 „                    | 0     | 16   | 0    |
|                            | „ „ 3 „                       | 0     | 20   | 0    |
| Cherayta, .....            | „ „ 4 „                       | 0     | 24   | 0    |
|                            | Box, „ 2 „                    | 0     | 16   | 0    |
| Chillies, Dry, .....       | „ „ 3 „                       | 0     | 20   | 0    |
|                            | „ „ 4 „                       | 0     | 24   | 0    |
| Coochleah, .....           | Bale, „ 1 „                   | 0     | 6    | 0    |
|                            | „ „ 2 „                       | 0     | 8    | 0    |
| Coor or Oris Root, .....   | „ „ 3 „                       | 0     | 10   | 0    |
|                            | „ „ 1 „                       | 0     | 3    | 0    |
| Cheeroots or Segars, ..... | Bag, single, „ 1 „            | 0     | 0    | 8    |
|                            | Bundles } „ 2 seers           | 0     | 0    | 8    |
| Cinnabar, .....            | Gunny covered, „ 2 seers      | 0     | 0    | 8    |
|                            | Bag, single, „ 1 md.          | 0     | 1    | 8    |
| Cotton, .....              | „ double, „ 1 „               | 0     | 3    | 0    |
|                            | Bag, single, „ 1 to 1½ „      | 0     | 0    | 12   |
| Cochleah, .....            | „ double, „ 1 to 1½ „         | 0     | 1    | 8    |
|                            | Bg. common, „ 35 s. to 1 „    | 0     | 0    | 12   |
| Coor or Oris Root, .....   | „ double, „ 35 s. to 1 „      | 0     | 1    | 8    |
|                            | „ single, „ 2 „               | 0     | 4    | 0    |
| Cheeroots or Segars, ..... | „ „ 3 „                       | 0     | 6    | 0    |
|                            | „ „ 4 „                       | 0     | 8    | 0    |
| Cinnabar, .....            | Bag, small, „ 4 seers         | 0     | 0    | 4    |
|                            | „ „ 7 „                       | 0     | 0    | 6    |
| Cochleah, .....            | Box, small, „ 1 „             | 0     | 0    | 5    |
|                            | „ „ 1 md.                     | 0     | 16   | 0    |
| Cochleah, .....            | „ „ 2 „                       | 0     | 24   | 0    |
|                            | „ „ 3 „                       | 0     | 30   | 0    |
| Cochleah, .....            | „ „ 4 „                       | 0     | 35   | 0    |
|                            | Tub, „ 1 seer                 | 0     | 8    | 0    |
| Cochleah, .....            | Bl. screwed, „ 200 lbs.       | 0     | 5    | 0    |
|                            | „ „ 250 „                     | 0     | 6    | 0    |
| Cochleah, .....            | „ „ 300 „                     | 0     | 7    | 0    |
|                            | „ „ „                         | 0     | 7    | 0    |

| Articles.                  | Description of Packages. | Tare. |      |      |
|----------------------------|--------------------------|-------|------|------|
|                            |                          | Mds.  | Srs. | Cks. |
| Cotton, .....              | Bale, weighing 2 mds.    | 0     | 6    | 0    |
|                            | " " 3 "                  | 0     | 8    | 0    |
|                            | " " 4 "                  | 0     | 10   | 0    |
|                            | " " 5 "                  | 0     | 12   | 0    |
| Cotton Twist, .....        | " " 3 "                  | 0     | 12   | 0    |
|                            | " " 4 "                  | 0     | 14   | 0    |
|                            | " " 5 "                  | 0     | 16   | 0    |
|                            | " " 6 "                  | 0     | 18   | 0    |
| Cotton Thread, .....       | " " 7 "                  | 0     | 20   | 0    |
|                            | " " 2 "                  | 0     | 7    | 0    |
|                            | " " 3 "                  | 0     | 10   | 0    |
|                            | " " 4 "                  | 0     | 12   | 0    |
| Cumminseed or Jeerah, ..   | Box, " 2 "               | 0     | 16   | 0    |
|                            | " " 3 "                  | 0     | 22   | 0    |
|                            | Bag, single, " 2 "       | 0     | 2    | 0    |
|                            | " double, " 2 "          | 0     | 4    | 0    |
| Cutch, .....               | " single, " 1 to 1½ "    | 0     | 0    | 12   |
|                            | " double, " 1 to 1½ "    | 0     | 1    | 8    |
|                            | Robbin, " 2 "            | 0     | 3    | 0    |
|                            | " " 3 "                  | 0     | 5    | 0    |
| Cutkey, .....              | Box, " 2 "               | 0     | 20   | 0    |
|                            | " " 3 "                  | 0     | 26   | 0    |
|                            | " " 4 "                  | 0     | 30   | 0    |
|                            | Bale, " 2 "              | 0     | 6    | 0    |
| Cow Tails, .....           | " " 3 "                  | 0     | 8    | 0    |
|                            | Bag, single, " 1 "       | 0     | 0    | 12   |
|                            | " double, " 1 "          | 0     | 1    | 8    |
|                            | Bale, " 2 "              | 0     | 8    | 0    |
| Cocoanut & Castor Oil,...  | " " 3 "                  | 0     | 10   | 0    |
|                            | " " 4 "                  | 0     | 12   | 0    |
|                            | Bag, single, " 1 "       | 0     | 2    | 0    |
|                            | " " 2 "                  | 0     | 4    | 0    |
| Tin Cans. " 12 to 16 seers | " " 3 "                  | 0     | 5    | 0    |
|                            | Dubber, " 1 "            | 0     | 3    | 4    |
|                            | " " 2 "                  | 0     | 5    | 0    |
|                            | Jar, " 20 seers          | 0     | 6    | 0    |
| Cask, " 30 "               | " " 30 "                 | 0     | 8    | 0    |
|                            | " " 1 md.                | 0     | 10   | 0    |
|                            | " " 3 "                  | 0     | 20   | 0    |
|                            | " " 4 "                  | 0     | 25   | 0    |
| Tub, " 5 "                 | " " 5 "                  | 0     | 32   | 0    |
|                            | " " 6 "                  | 0     | 36   | 0    |
|                            | " " 7 "                  | 1     | 0    | 0    |
|                            | " " 2 "                  | 0     | 18   | 0    |
| Tin Cans. " 3 "            | " " 3 "                  | 0     | 23   | 0    |
|                            | " " 4 "                  | 0     | 28   | 0    |
|                            | " " 4 "                  | 0     | 1    | 0    |
|                            | " " 20 "                 | 0     | 1    | 8    |

| Articles.                            | Description of Packages.      | Tare. |      |      |
|--------------------------------------|-------------------------------|-------|------|------|
|                                      |                               | Mds.  | Srs. | Cks. |
| Cocoanut & Castor Oil,...            | Tin, Cans. wg. 30 mds.        | 0     | 2    | 0    |
|                                      | " " " 1 "                     | 0     | 2    | 12   |
|                                      | " Cans. " 2 "                 | 0     | 4    | 0    |
|                                      | Iron Barrel, " 1 "            | 0     | 8    | 0    |
| Dhunias Seed, .....                  | " " " 1½ "                    | 0     | 10   | 0    |
|                                      | Bag, single, " 30 srs. to 1 " | 0     | 0    | 12   |
|                                      | " double, " 30 srs. to 1 "    | 0     | 1    | 8    |
|                                      | " single, " 2 "               | 0     | 2    | 0    |
|                                      | " double, " 2 "               | 0     | 4    | 0    |
| Dry Ginger, .....                    | " single, " 1 "               | 0     | 0    | 12   |
|                                      | " double, " 1 "               | 0     | 1    | 8    |
|                                      | " single, " 2 "               | 0     | 2    | 0    |
|                                      | " double, " 2 "               | 0     | 4    | 0    |
|                                      | " single, " 10 "              | 0     | 0    | 4    |
| Dry Flowers, .....                   | " " " 15 "                    | 0     | 0    | 6    |
|                                      | " " " 20 "                    | 0     | 0    | 8    |
|                                      | Packages, " 1 "               | 0     | 4    | 0    |
|                                      | " " " 2 "                     | 0     | 7    | 0    |
|                                      | " " " 3 "                     | 0     | 10   | 0    |
| Esub Gool, .....                     | Bag, single, " 1 to 1½ "      | 0     | 0    | 12   |
|                                      | " double, " 1 to 1½ "         | 0     | 1    | 8    |
| Ender Jub, .....                     | " single, " 1 "               | 0     | 0    | 12   |
|                                      | " double, " 1 "               | 0     | 1    | 8    |
| Flour or Soojee, .....               | Cask " 2 to 2½ "              | 0     | 12   | 0    |
|                                      | " " " 3 "                     | 0     | 15   | 0    |
|                                      | " " " 4 "                     | 0     | 20   | 0    |
|                                      | Canvas bag, " 2 "             | 0     | 3    | 0    |
|                                      | " double, " 2 "               | 0     | 5    | 0    |
| Garlick, .....                       | Bag, single, " 2 "            | 0     | 2    | 0    |
|                                      | " double, " 2 "               | 0     | 4    | 0    |
|                                      | Basket, " 10 seers            | 0     | 0    | 8    |
|                                      | " " " 20 "                    | 0     | 1    | 0    |
|                                      | " " " 1 "                     | 0     | 2    | 0    |
| Ghee, .....                          | Pipe, " 3 mds.                | 0     | 20   | 0    |
|                                      | " " " 4 "                     | 0     | 25   | 0    |
|                                      | " " " 5 "                     | 0     | 32   | 0    |
|                                      | " " " 6 "                     | 1     | 0    | 4    |
|                                      | Dubber, " 1 "                 | 0     | 3    | 0    |
| Gundo Matter, .....                  | " " " 2 "                     | 0     | 5    | 0    |
|                                      | Pot, " 10 seers               | 0     | 2    | 8    |
|                                      | " " " 20 "                    | 0     | 4    | 0    |
|                                      | " " " 1 md.                   | 0     | 8    | 0    |
|                                      | Bag single, " 1 "             | 0     | 0    | 12   |
| Grease, Hog's lard and Tallow, ..... | " double, " 1 "               | 0     | 1    | 8    |
|                                      | Keg, " 1 "                    | 0     | 10   | 0    |
|                                      | " " " 2 "                     | 0     | 16   | 0    |
|                                      | " " " 3 "                     | 0     | 20   | 0    |
|                                      | Jar, " 10 seers               | 0     | 2    | 0    |

|                            |                       | of Packages.    | Tare.<br>Mds. Srs. Cks. |
|----------------------------|-----------------------|-----------------|-------------------------|
|                            |                       | 20 seers        | 0 4 0                   |
|                            |                       | 30 "            | 0 6 0                   |
|                            |                       | 1 md            | 0 8 0                   |
|                            | Mansters,             | 20 seers        | 0 1 8                   |
|                            |                       | 30 "            | 0 2 0                   |
|                            |                       | 1 md            | 0 2 12                  |
|                            | Box,                  | 2 "             | 0 16 0                  |
|                            |                       | 3 "             | 0 22 0                  |
|                            |                       | 4 "             | 0 28 0                  |
|                            | Packed Gunny & Straw, | 1 "             | 0 3 0                   |
|                            |                       | 1½ "            | 0 4 0                   |
|                            |                       | 2 "             | 0 5 0                   |
|                            | Bale,                 | 250 lbs.        | 0 6 0                   |
|                            |                       | 300 "           | 0 7 0                   |
|                            |                       | 1 md.           | 0 2 0                   |
|                            |                       | 2 "             | 0 4 0                   |
|                            |                       | 3 "             | 0 6 0                   |
|                            |                       | 4 "             | 0 8 0                   |
| Huritucky or Hurrah or     | Bag, single,          | 1 "             | 0 0 12                  |
| Myrobolans, .....          | " double,             | 1 "             | 0 1 8                   |
| Inder Jub, .....           | " single,             | 1 "             | 0 0 12                  |
|                            | " double,             | 1 "             | 0 1 8                   |
|                            | Box,                  | 1½ to 2 "       | 0 15 0                  |
|                            |                       | 2 to 3 "        | 0 25 0                  |
| Indigo, .....              |                       | 3 to 4 "        | 0 35 0                  |
|                            |                       | 4 to 5 "        | 1 5 0                   |
|                            |                       | 5 to 6 "        | 1 10 0                  |
|                            |                       | 1 "             | 0 8 0                   |
| Ivory or Elephants' Teeth, |                       | 2 "             | 0 12 0                  |
|                            |                       | 3 "             | 0 16 0                  |
|                            |                       | 4 "             | 0 20 0                  |
|                            | Pipe,                 | 3 "             | 0 20 0                  |
|                            |                       | 4 "             | 0 25 0                  |
|                            |                       | 5 "             | 0 32 0                  |
|                            |                       | 6 "             | 1 0 0                   |
| Jagree, .....              | Pot                   | 5 seers,        | 0 1 4                   |
|                            |                       | 10 "            | 0 2 0                   |
|                            |                       | 20 "            | 0 4 0                   |
|                            |                       | 1 md.           | 0 7 0                   |
|                            | Bag, single,          | 2 "             | 0 1 8                   |
|                            | " double,             | 2 "             | 0 3 0                   |
| Jowain Seed, .....         | " single,             | 30 sr. to 1 "   | 0 0 12                  |
|                            | " double,             | 30 sr. to 1 "   | 0 1 8                   |
| Jutta Mansee or Spike-     | " single,             | 20 to 30 seers. | 0 0 12                  |
| nard, .....                | " double,             | " "             | 0 1 8                   |
|                            | Bale,                 | 1 md.           | 0 4 0                   |



| Articles.                             | Description of Packages.    | Tare. |      |      |
|---------------------------------------|-----------------------------|-------|------|------|
|                                       |                             | Mds.  | Srs. | Cks. |
| Jutta Mansee or Spike-<br>nard, ..... | Bale, weighing 2 mds        | 0     | 7    | 0    |
|                                       | " " 3 "                     | 0     | 10   | 0    |
|                                       | " " 4 "                     | 0     | 11   | 0    |
|                                       | Screwed Bl. " 250 lbs.      | 0     | 3    | 0    |
| Jute, .....                           | " " 300 "                   | 0     | 4    | 0    |
|                                       | Bale, " 1 mds.              | 0     | 2    | 0    |
|                                       | " " 2 "                     | 0     | 3    | 0    |
|                                       | " " 3 "                     | 0     | 4    | 0    |
| Keg and Barrel, .....                 | " " 4 "                     | 0     | 5    | 0    |
|                                       | " " 1 "                     | 0     | 10   | 0    |
|                                       | " " 2 "                     | 0     | 20   | 0    |
|                                       | " " 3 "                     | 0     | 25   | 0    |
| Linseed, .....                        | " " 4 "                     | 0     | 30   | 0    |
|                                       | Bag, single, " 1 to 1½ "    | 0     | 0    | 12   |
|                                       | " double, " 1 to 1½ "       | 0     | 1    | 8    |
|                                       | " single, " 1 "             | 0     | 0    | 12   |
| Loath, .....                          | " double, " 1 "             | 0     | 1    | 8    |
|                                       | " single, " 2 "             | 0     | 2    | 0    |
|                                       | " double, " 2 "             | 0     | 4    | 0    |
|                                       | " single, " 1 "             | 0     | 2    | 0    |
| Long Pepper, .....                    | " " 1½ "                    | 0     | 3    | 0    |
|                                       | " " 2 "                     | 0     | 4    | 0    |
|                                       | " double, " 2 "             | 0     | 6    | 0    |
|                                       | Box, " 2 "                  | 0     | 20   | 0    |
| Lac Dye, .....                        | " " 3 "                     | 0     | 16   | 0    |
|                                       | " " 4 "                     | 0     | 32   | 0    |
|                                       | " " 5 "                     | 0     | 0    | 0    |
|                                       | Bag, single, " 1 to 1½ "    | 0     | 0    | 12   |
| Mathee Seeds, .....                   | " double, " 1 to 1½ "       | 0     | 1    | 8    |
|                                       | Box and Barrel, " 1 "       | 0     | 8    | 0    |
|                                       | " " 2 "                     | 0     | 14   | 0    |
|                                       | " " 3 "                     | 0     | 20   | 0    |
| Morubba or Pickle, .....              | " " 4 "                     | 0     | 24   | 0    |
|                                       | Bag, single, " 1 "          | 0     | 0    | 12   |
|                                       | " double, " 1 "             | 0     | 1    | 8    |
|                                       | Bale " 1 "                  | 0     | 6    | 0    |
| Mowree or Aniseed, .....              | " " 2 "                     | 0     | 8    | 0    |
|                                       | " " 3 "                     | 0     | 10   | 0    |
|                                       | Bag, single, " 2 "          | 0     | 3    | 0    |
|                                       | " double, " 1 "             | 0     | 5    | 0    |
| Munjeet or Madder, .....              | Bundle, " 4 seers           | 0     | 0    | 8    |
|                                       | " " 2 "                     | 0     | 0    | 4    |
|                                       | Bag, single, " 1 to 1½ mds. | 0     | 0    | 12   |
|                                       | " double, " 1 to 1½ "       | 0     | 1    | 8    |
| Mustard Seed, .....                   | Packets, " 28 lbs.          | 0     | 0    | 8    |
|                                       | (Gunny cloth.)              |       |      |      |
|                                       | " " 28 lbs.                 | 0     | 0    | 4    |
|                                       | (Gunny)                     |       |      |      |

| Articles.         | Description of Packages. |         |        | Tare. |      |      |
|-------------------|--------------------------|---------|--------|-------|------|------|
|                   |                          |         |        | Mds.  | Srs. | Cks. |
| Oil, .....        | Cask, weighing           | 3       | mds    | 0     | 20   | 0    |
|                   | " "                      | 4       | "      | 0     | 25   | 0    |
|                   | " "                      | 5       | "      | 0     | 32   | 0    |
|                   | " "                      | 6       | "      | 1     | 0    | 0    |
|                   | Dubber, "                | 1       | "      | 0     | 3    | 4    |
|                   | " "                      | 2       | "      | 0     | 5    | 0    |
|                   | Jar, "                   | 10      | seers. | 0     | 2    | 0    |
|                   | " "                      | 20      | "      | 0     | 4    | 0    |
|                   | " "                      | 30      | "      | 0     | 6    | 0    |
|                   | " "                      | 1       | md.    | 0     | 8    | 0    |
| Onions, .....     | Tin Cans, "              | 20      | seers. | 0     | 1    | 8    |
|                   | " "                      | 1       | md.    | 0     | 2    | 12   |
|                   | " "                      | 2       | "      | 0     | 4    | 0    |
|                   | Bag, single, "           | 2       | "      | 0     | 2    | 0    |
|                   | Basket "                 | 10      | seers. | 0     | 0    | 8    |
|                   | " "                      | 20      | "      | 0     | 1    | 0    |
|                   | " "                      | 1       | md.    | 0     | 2    | 0    |
|                   | Bag, single, "           | 1       | "      | 0     | 0    | 12   |
|                   | " double, "              | 1       | "      | 0     | 1    | 8    |
|                   | " single, "              | 1       | "      | 0     | 0    | 12   |
| Poppy Seed, ..... | " double, "              | 1       | "      | 0     | 1    | 8    |
|                   | Tierce, "                | 5       | "      | 0     | 35   | 0    |
|                   | " "                      | 6       | "      | 1     | 0    | 0    |
|                   | Keg, "                   | 1½      | "      | 0     | 16   | 0    |
|                   | " "                      | 2       | "      | 0     | 20   | 0    |
|                   | Barrel, "                | 3½      | "      | 0     | 28   | 0    |
|                   | Bag, single, "           | 1       | "      | 0     | 0    | 12   |
|                   | " double, "              | 1       | "      | 0     | 1    | 8    |
|                   | Carbah, "                | 1       | seer.  | 0     | 0    | 6    |
|                   | " "                      | 15      | "      | 0     | 3    | 0    |
| Rose Water, ..... | Bale, screwed, "         | 200     | lbs.   | 0     | 5    | 0    |
|                   | " "                      | 250     | "      | 0     | 6    | 0    |
|                   | " "                      | 300     | "      | 0     | 7    | 0    |
|                   | " common, "              | 2       | mds.   | 0     | 6    | 0    |
|                   | " "                      | 3       | "      | 0     | 8    | 0    |
|                   | " "                      | 4       | "      | 0     | 10   | 0    |
|                   | " "                      | 5       | "      | 0     | 12   | 0    |
|                   | Box, "                   | 2       | "      | 0     | 24   | 0    |
|                   | " "                      | 3       | "      | 0     | 32   | 0    |
|                   | " "                      | 4       | "      | 1     | 0    | 0    |
| Safflower, .....  | " "                      | 2       | "      | 0     | 16   | 0    |
|                   | " "                      | 3       | "      | 0     | 24   | 0    |
|                   | " "                      | 4       | "      | 0     | 30   | 0    |
|                   | Bag, single, "           | 1½ to 2 | "      | 0     | 1    | 8    |
|                   | " double, "              | 1½ to 2 | "      | 0     | 3    | 0    |
|                   | Box, "                   | 2       | "      | 0     | 16   | 0    |
|                   | " "                      | 3       | "      | 0     | 24   | 0    |
|                   | " "                      | 4       | "      | 0     | 30   | 0    |
|                   | " "                      | 3       | "      | 0     | 24   | 0    |
|                   | " "                      | 4       | "      | 0     | 30   | 0    |
| Salamoniac, ..... | Bag, single, "           | 1½ to 2 | "      | 0     | 1    | 8    |
|                   | " double, "              | 1½ to 2 | "      | 0     | 3    | 0    |
| Saltpetre, .....  | Box, "                   | 2       | "      | 0     | 16   | 0    |
|                   | " "                      | 3       | "      | 0     | 24   | 0    |
|                   | " "                      | 3       | "      | 0     | 24   | 0    |
|                   | " "                      | 4       | "      | 0     | 30   | 0    |

| Articles.             | Description of Packages.           |        | Tare. |      |      |
|-----------------------|------------------------------------|--------|-------|------|------|
|                       |                                    |        | Mds.  | Srs. | Cks. |
| Saltpetre, .....      | Bag, single, weighing,             | 2 mds. | 0     | 1    | 12   |
|                       | " double, "                        | 2 "    | 0     | 3    | 4    |
|                       | " treble, "                        | 2 "    | 0     | 4    | 0    |
| Shell Lac, .....      | Box, "                             | 2 "    | 0     | 20   | 0    |
|                       | " "                                | 3 "    | 0     | 30   | 0    |
|                       | " "                                | 4 "    | 1     | 0    | 0    |
| Suet, .....           | Cask, "                            | 2½ "   | 0     | 30   | 0    |
|                       | " "                                | 3 "    | 0     | 38   | 0    |
|                       | " "                                | 4 "    | 1     | 10   | 0    |
| Shawl Wool, .....     | Bale, "                            | 2 "    | 0     | 7    | 0    |
|                       | " "                                | 3 "    | 1     | 9    | 0    |
|                       | " "                                | 4 "    | 0     | 11   | 0    |
| Silk, .....           | Bag, single, "                     | 1 "    | 0     | 1    | 8    |
|                       | " "                                | 1½ "   | 0     | 3    | 0    |
|                       | " "                                | 1 "    | 0     | 2    | 8    |
| Senna Leaf, .....     | Box, "                             | 1 "    | 0     | 20   | 0    |
|                       | " "                                | 2 "    | 0     | 32   | 0    |
|                       | " "                                | 3 "    | 1     | 6    | 0    |
| Stick Lac, .....      | " "                                | 4 "    | 1     | 20   | 0    |
|                       | Bale, "                            | 1 "    | 0     | 4    | 0    |
|                       | " "                                | 2 "    | 0     | 7    | 0    |
| Sulphur Seed, .....   | " "                                | 3 "    | 0     | 10   | 0    |
|                       | " "                                | 4 "    | 0     | 12   | 0    |
|                       | " "                                | 5 "    | 0     | 20   | 0    |
| Tallow Candles, ..... | " "                                | 1 "    | 0     | 2    | 0    |
|                       | " "                                | 2 "    | 0     | 4    | 0    |
|                       | " "                                | 3 "    | 0     | 6    | 0    |
| Teel Seed, .....      | " "                                | 4 "    | 0     | 8    | 0    |
|                       | Basket }<br>Gunny, }<br>covered, } | " 1 "  | 0     | 4    | 0    |
|                       | " "                                | 1½ "   | 0     | 5    | 0    |
| Soap, .....           | Bag, single, "                     | 1 "    | 0     | 1    | 0    |
|                       | " double, "                        | 1 "    | 0     | 2    | 0    |
|                       | Box, "                             | 1 "    | 0     | 12   | 0    |
| Sulphur Seed, .....   | " "                                | 2 "    | 0     | 17   | 0    |
|                       | " "                                | 3 "    | 0     | 22   | 0    |
|                       | " "                                | 4 "    | 0     | 28   | 0    |
| Tallow Candles, ..... | Bag, single, "                     | 1 "    | 0     | 0    | 12   |
|                       | " double, "                        | 1 "    | 0     | 1    | 8    |
|                       | " single, "                        | 1 "    | 0     | 0    | 12   |
| Teel Seed, .....      | " double, "                        | 1 "    | 0     | 1    | 8    |
|                       | Box, "                             | 1 "    | 0     | 12   | 0    |
|                       | " "                                | 2 "    | 0     | 20   | 0    |
| Sulphur Seed, .....   | Bag, single, "                     | 1 "    | 0     | 0    | 12   |
|                       | " double, "                        | 1 "    | 0     | 1    | 8    |
|                       | Sack, "                            | 2 "    | 0     | 2    | 0    |
| Teel Seed, .....      | " "                                | 3 "    | 0     | 3    | 0    |
|                       | " "                                | " "    | "     | "    | "    |
|                       | " "                                | " "    | "     | "    | "    |

| Articles.               | Description of Packages.     | Tare.<br>Mds. Srs. Cks. |          |    |
|-------------------------|------------------------------|-------------------------|----------|----|
| Tallisputtre, .....     | Bag, single, weighing 1 md   | 0                       | 0        | 12 |
|                         | " double, " 1 "              | 0                       | 1        | 8  |
|                         | Basket, " 30 seers.          | 0                       | 3        | 0  |
|                         | " " 1 md.                    | 0                       | 4        | 0  |
|                         | Robbin, " 1 "                | 0                       | 3        | 0  |
| Talc of Ubber, .....    | " " 2 "                      | 0                       | 5        | 0  |
|                         | Box, " 1 "                   | 0                       | 6        | 0  |
|                         | " " 2 "                      | 0                       | 10       | 0  |
|                         | " " 3 "                      | 0                       | 15       | 0  |
|                         | " " 4 "                      | 0                       | 20       | 0  |
| Tamarinds, .....        | Bag, single, " 2 "           | 0                       | 1        | 8  |
|                         | " double, " 2 "              | 0                       | 3        | 0  |
|                         | Basket, " 1 "                | 0                       | 2        | 0  |
|                         | " " 2 "                      | 0                       | 3        | 0  |
|                         | Barrel, " 2 "                | 0                       | 16       | 0  |
| Tincal, .....           | " " 3 "                      | 0                       | 20       | 0  |
|                         | Box, " 2 "                   | 0                       | 16       | 0  |
|                         | " " 3 "                      | 0                       | 24       | 0  |
|                         | " " 4 "                      | 0                       | 30       | 0  |
|                         | Bag, single, " 2 "           | 0                       | 0        | 12 |
| Tobacco Leaf, .....     | " double, " 2 "              | 0                       | 1        | 8  |
|                         | Bundle, " 1 "                | 0                       | 1        | 8  |
|                         | " Gunny, } " 1 "             | 0                       | 2        | 8  |
|                         | covd. }                      |                         |          |    |
|                         | Bale, " 2 "                  | 0                       | 4        | 0  |
| Tobacco Prepared, ..... | Box, " 1 "                   | 0                       | 7 to 12  | 0  |
|                         | " " 2 "                      | 0                       | 14 to 20 | 0  |
|                         | Cask, " 4 "                  | 0                       | 14       | 0  |
|                         | " " 6 "                      | 0                       | 22       | 0  |
|                         | Dubber, " 2 to 3 "           | 0                       | 5        | 0  |
| Turmeric, .....         | Box, " 1 "                   | 0                       | 8 to 10  | 0  |
|                         | " " 2 "                      | 0                       | 12 to 16 | 0  |
|                         | Cask, " 1 "                  | 0                       | 8 to 10  | 0  |
|                         | " " 2 "                      | 0                       | 12 to 16 | 0  |
|                         | " " 3 "                      | 0                       | 20       | 0  |
| Twine, .....            | " " 4 "                      | 0                       | 24       | 0  |
|                         | Jar, " 20 seers.             | 0                       | 4        | 0  |
|                         | " " 1 md.                    | 0                       | 6 to 8   | 0  |
|                         | Bag, single, " 1 "           | 0                       | 0        | 12 |
|                         | " double, " 1 "              | 0                       | 1        | 8  |
| Vallah, .....           | Bale, " 2 "                  | 0                       | 3        | 0  |
|                         | " " 3 "                      | 0                       | 4        | 0  |
|                         | " " 4 "                      | 0                       | 5        | 0  |
|                         | Bundle, " 20 seers.          | 0                       | 0        | 12 |
|                         | " " 1 md.                    | 0                       | 1        | 8  |
| Wax, .....              | Bag, single, " 30 sr. to 1 " | 0                       | 0        | 12 |
|                         | " double, " 30 " to 1 "      | 0                       | 1        | 8  |
|                         | " single, " 1 "              | 0                       | 0        | 12 |

| Articles.          | Description of Packages.    | Tare. |      |      |
|--------------------|-----------------------------|-------|------|------|
|                    |                             | Mds.  | Srs. | Cks. |
| Wax, .....         | Bag, double, weighing 1 md. | 0     | 1    | 8    |
|                    | Mat, Pkge. " 1 "            | 0     | 3    | 0    |
|                    | " " 2 "                     | 0     | 4    | 0    |
|                    | Box, " 2 "                  | 0     | 20   | 0    |
|                    | " " 3 "                     | 0     | 26   | 0    |
|                    | " " 4 "                     | 0     | 30   | 0    |
| Wax Candles, ..... | " " 6 "                     | 1     | 0    | 0    |
|                    | " " 20 seers.               | 0     | 5    | 0    |
|                    | " " 1 md.                   | 0     | 10   | 0    |
|                    | " " 2 "                     | 0     | 18   | 0    |

TEA, COUNTRY.—No duty to be charged on exportation.—*Board's Order, 17th June, 1843.*

TIMBER,—IMPORTED FROM MOULMEIN under cover of Certificates, shewing the payment of frontier\* duty, to be allowed free export to any part of the world, provided the exportation from Moulmein shall have taken place within two years from the date of the certificate, and exportation hence within two years from the date of original import here.—*Board's Order, No. 318 of the 31st March, 1857.*

TRANSHIPMENT OF IMPORT CARGO.—Wines shipped at Madeira for the voyage round. Ship not able to proceed. Government resolves, that as the Vessel is detained by process of Law, the same principle that allows a transhipment free of duty in consequence of a vessel being unable to proceed from injury by stress of weather, will apply to entitle the parties to exemption. Consequently the Wines are to be transhipped free of all duty to another Vessel, provided the original destination of the Wines is not altered.—*Board's Order, 1st September, 1827.*

\* Section VI., Act XXX. of 1854.

**TRANSHIPMENT OF IMPORT CARGO.—**

Goods brought to this Port (though destined for another Presidency) from stress of weather or inadvertency, may be transhipped, on the owners or agents entering into engagement, or making a deposit of amount of the Duty leviable thereupon, to be refunded on production within three months, of official proof of payment of Duty at Port of destination.—*Board's Orders, 2nd January, 1829, and 30th November, 1835.*

Board allow direct transhipment of five butts of Sherry from the "Lowry" to the "Mary Ann" on payment of  $\frac{1}{4}$ th of Import duty on ground that the Wine was shipped for the "Round" from London, but destination of the "Lowry" had been altered here from London to Liverpool.—*Board's Order, 20th May 1839.*

The "Sophia" taken up as a Government Tender, had five butts of Wine for the "Round." Direct transhipment to "Earl Grey" allowed without payment of duty.—*Board's Order, 8th July 1840.*

**TRANSHIPMENT OF GOODS INTENDED FOR ANOTHER PORT,**—in the route to this one, brought on by mistake, allowed free transhipment to place of original destination.—*Board's Order, No. 485 of 13th April 1853.*

**TOBACCO**—for the use of Troops, to pass free of Duty on Import.—*Board's Order, No. 1377 of 27th October, 1853.*

**TRET.**—not allowed at Custom Houses.—*See Kelly's Cambist, No. 1, page 228.*

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**UNENUMERATED MANUFACTURED ARTICLES.**—Writing Desks covered with Velvet, Kid Gloves, Swords and Daggers, ornamented,—and Artificial Flowers, to be so consi-

dered and liable to duty at the rate of 5 per Cent.  
— *Board's Order, No. 2259 of 24th December, 1849.*

**UNMERCHANTABLE WINES AND SPIRITS**—To pay duty respectively at the rates of one rupee, and one rupee and eight annas per gallon.—*Board's Order, No. 1410 of 4th September, 1851.*

*See Damaged Goods.*

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**VALUATION OF GOODS**.—On all Chellans, whether for Import or Export, the value of each description of article must be *separately* given; not lumped together in the aggregate.—*Collector's Order, 2nd March, 1855.*

*See also Regulation VI. of 1833, Section III. for Imports, and Act XVI. of 1837, Section II. for Exports.*

**VARNISH**,—when formed by mixture of substances with Bonded Rum, to pay Export Duty; and the Rum displaced to be noted off the Bond.—*Board's Order, No. 1453 of August, 1849.*

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**WEIGHMENTS ON BOARD SHIP**.—*Sections XVII. and XVIII., Act XVI. of 1837.*

When Goods are allowed to be weighed and delivered direct from the Ship under a deposit for the Duty, the Preventive Officer will be furnished with a Weigh Book, into which he will enter, *at the time of weighing*, each draft of the scales as shown at the commencement of the book.

When Goods are weighed in gross, that is to say, in their Packages, the Preventive Officer may always pass to the extent of 5 per Cent. over and above the quantity mentioned in the Deposit Chellau.

**WEIGHMENTS.**

In allowing Goods, which are weighed on board under the Deposit Application, to be passed from the Ship, the Preventive Officer will be guided by the *weights* mentioned in the Deposit Chellaun, *and not by the Packages* ; and he will be careful not to pass, without a special order, a larger quantity than the 5 per Cent. (mentioned in Rule 2) over and above the weights set forth in the Deposit Chellaun.

When requested to do so by the applicant, in order to ascertain the *actual* Tare of Packages, one or two Packages of each size (when they differ in size) may be started and weighed ; the *net* weight of the entire consignment is not to be stated by the Preventive Officer, as the net is adjusted from the gross weight in the Office, from a Table of fixed Tares.

He will also report how the Goods are packed ; if in gunny bags, whether in *single* or *double* bags.

When Goods in any case are weighed net, the Officer should report.

In all possible cases, the agreement of the person attending the weighment on the part of the Importer should be procured, *in writing*, in the Weigh Book, and on completion of weighment on the back of the Deposit Application, as noted below.

Preventive Officers will take care that the Packages, which they are weighing, contain the Goods detailed in the Deposit Application, and no other ; they may satisfy themselves on this point by occasionally opening a Package during weighment.

When the weighment has been completed, the Officer will return the Deposit Application to the



**WEIGHMENTS.** Office, with an abstract report of the out-turn written on the back, thus :—

*Weighed and delivered 139 bags of Black Pepper, weighing gross (or net) maunds 300, seers 14, and chittacks 3. Three hundred maunds, fourteen seers, and three chittacks.*

A. B.,

(Date.)

*Preventive Officer.*

*I agree to the above weight.*

C. D.,

*On the part of the Importers.*

*Started and weighed 2 bags, weight of the 2 bags equal 4 seers.*

A. B.,

*Preventive Officer.*

**WEIGHMENT OF GOODS** which are entitled to free Import or to Free Export without Drawback, (or in cases in which Drawback is specifically declared to be relinquished) may be dispensed with. In respect of Imports, the Invoice or Bill of Lading weight, and in regard to Exports, the Application weight may be admitted for registry.

**WEIGHMENT OF GOODS** which were weighed on the Wharf at time of importation may be dispensed with on exportation with claim to Drawback, if the Wharf Controller certifies on the application to Export, that the Goods specified therein, (nor any portion of them) have never left the Custom House premises.

**WEIGHT OF INDIGO AND SILK.**—The weight of Indigo and Silk not brought on the Custom House Wharf, must be certified by documentary evidence before the stated weight can be admitted.—*Board's Order, No. 1091 of 10th July, 1851.*

**WEIGHTS.**— India only are used at this Custom House. Merchants are at liberty to send their own Trian-



gles, Scales and Weights (if Indian) for the weighing of their Goods.

**WHARFAGE AND GODOWN HIRE**—Sanctioned by the Board of Customs, dated 1st August, 1837, under *Section XVI., Act XVI. of 1837.*

Goods lying on the open Wharf to be allowed to remain 14 days without incurring any charge for rent, after that period single rent (at the rates enumerated in the annexed Table) to be charged for 14 days, and double rent for any further number of days.

Goods lying under cover to be allowed seven days rent free, seven days single rent, and for any number of days in excess of that period, double rent.

Goods lying in the passages between the double ranges of Godowns, to be allowed only one day without rent, another day single rent, and double rent for any further period.

Goods for which Out-passes have been granted are liable to double Wharfage, if landed on the Custom House premises.—*Board's Order, No. 1060 July 1855.*

Goods remaining in the shed on the Ghat beyond 24 hours, will be charged rent at the same rate as is charged on Out-pass Goods landed on the Wharf.—*Collector's Order, No. 445 of 21st October 1856.*

Goods on the Wharf, but for which parties apply for and obtain Out-pass, also liable to double Wharfage.—*Board's Order, No. 153, 15th March, 1858.*

The day of landing and that of removal to be reckoned as one day.

## BYE LAWS.

|           | RATES.                                | <i>Co.'s Rs. As. per Month.</i> |     |
|-----------|---------------------------------------|---------------------------------|-----|
| WHARFAGE. | A Cask or Tierce of Earthen-ware,     | 1                               | 0 „ |
|           | A Bale of Hides,.....                 | 1                               | 0 „ |
|           | A Pipe or Butt, ..... ..              | 1                               | 0 „ |
|           | A Hogshead, ..... ..                  | 0                               | 8 „ |
|           | A Barrel, ..... ..                    | 0                               | 4 „ |
|           | Small Keg, ..... ..                   | 0                               | 1 „ |
|           | Twelve dozen Chest, ..... ..          | 0                               | 8 „ |
|           | Six dozen ditto, ..... ..             | 0                               | 4 „ |
|           | Three dozen ditto, ..... ..           | 0                               | 2 „ |
|           | Small Packages, each, ..... ..        | 0                               | 1 „ |
|           | A Bale of Twist, ..... ..             | 0                               | 4 „ |
|           | Bottle or Earthen-ware Crates, each   | 0                               | 4 „ |
|           | Ditto, small ditto, ..... ..          | 0                               | 2 „ |
|           | Pine Boards, per 100,..... ..         | 2                               | 0 „ |
|           | Buffaloe Horns, per 100, ..... ..     | 1                               | 0 „ |
|           | Sugar or Saltpetre, per bag, ..... .. | 0                               | 2 „ |
|           | All weighable Articles, per maund,    | 0                               | 1 „ |

Sums claimable as Wharfage, &c., for Goods left lying on any part of the Custom House premises or in the Godowns appropriated for public use, beyond the number of days prescribed by Regulations, must be paid before those Goods can be allowed to be removed. If not paid, the Wharf Controller is authorized to detain any one package or more if necessary as security, till payment be made.

The covered passages between the double ranges of Godowns are not at all intended for the deposit or storing of Goods, they are required to be kept free and open, so that the renters of those Godowns may at all times have ingress and egress to and from their respective Godowns without molestation, hindrance, or difficulty of any kind; the renters of those Godowns, consequently, will do well to recollect that a tax is leviable upon all

Goods left lying in or under those passages or the verandahs at the ends of them, which is purposely fixed at a high rate, in order to secure the object above mentioned. The same authority as before stated, is given to the Wharf Controller for ensuring the payment of this tax.

**WHARF RENT**—To be charged on Pitch, Tar and Rosin at the rate of one anna per diem, (after prescribed period of 14 days during which allowed to remain on the open Wharf without charge),—in lieu of usual rate.—*Board's Order, 25th July, 1845.*

**WHARF GODOWN RATES. —**

|                                                                           |    |     |
|---------------------------------------------------------------------------|----|-----|
| Hire of an entire large Godown, of the double range on the Import Wharfs. | 90 | Rs. |
| Ditto of a small ditto, .....                                             | 53 | „   |
| Ditto single range on North side of the Import Wharf, No. 20, 23 and 24,  | 70 | „   |
| Ditto Ditto No. 22 .....                                                  | 60 | „   |
| Ditto Ditto, Nos. 17, 18, 19 and 21, ...                                  | 50 | „   |

The above Godowns to be let only on the conditions of the following form of lease, to which parties must give their assent in writing:—

To, .....

The undersigned, Collector of Customs at Calcutta of the East India Company, for and on behalf of the said East India Company, doth hereby let to the members of the firm of ..... for the time being all that Godown, being No. .... on the following terms that is to say:

*First.* The term of lease to be three months certain to be reckoned from the ..... day of ..... at the monthly rent of Co.'s Rs. .... to be paid on the ..... day of each month for the previous month, except the rent for the last month,

## BYE LAWS.

which shall be payable on the last day of that month. If held on by the tenant after the expiration of the said period of three months, the tenant to be considered as a monthly tenant.

*Second.* That the doors, door locks, keys, venetians, windows, bolts and bars and other fittings of the said Godown be kept and maintained by the tenant during his continuance in the occupation in the same good and substantial condition and repair as on taking possession, and delivered up to the East India Company or their Collector or other Officer empowered in that behalf in the like good substantial order, condition and repair as aforesaid at the time of the tenant's quitting possession of the said Godown.

*Third.* That all Goods placed by the tenant in the said Godown shall be cleared and passed through the Custom House, and the duty in respect thereof paid, or shall be bonded for duty under the provisions of Act No. XXV. of 1836, within the time limited for the clearance thereof respectively under the provisions of Act XVI. of one thousand eight hundred and thirty-seven (or any) the Act or Acts in force for the time being relative to the Import or Export of Goods and Merchandize, and shall be subject to all the laws and regulations concerning the same respectively.

*Fourth.* That the said East India Company or their Collector of Customs at Calcutta or other their Officer authorized in that behalf shall be at liberty to enter the said Godown at all times between the hours of ten A. M. and five P. M. of every day during the tenancy by the said \_\_\_\_\_ of the said Godown after notice given of such intended entry and shall be at liberty to seize, sell, and remove all such Goods as may be found therein, and which shall be liable to seizure or sale under the provisions of the said Act XVI. of one thousand eight hundred and thirty-seven or any other Act in force for the time being relative to the Import or Export Goods into or from the Port of Calcutta aforesaid.

*Fifth.* That when and if the said rent shall be in arrears for ten days after the due date thereof the said East

India Company or their Collector of Customs or other Officer authorized in that behalf shall be at liberty to levy the amount due by distress and sale of the Goods in the said Godown in the usual manner with the costs of such distress and sale without prejudice to the right to recover such arrears in any other manner.

Yours obediently.

Calcutta,  
Government Custom House, }  
The \_\_\_\_\_ 185—.

Collector of Customs for and on behalf  
of the East India Company.

To \_\_\_\_\_  
\_\_\_\_\_

do hereby agree to lease from the East  
India Company the Godown No. \_\_\_\_\_  
in the above memorandum mentioned, at the rent and on  
the terms and conditions therein stated.

Yours obediently.

Calcutta, }  
The \_\_\_\_\_ 185—. }

**WHARF RULES.**—No Chellauns for Goods to be attended to on the  
Wharfs, unless the marks and numbers or direc-  
tions on the packages be specifically stated on the  
Applications or Chellauns.

No indefinite or general reports will be allowed.  
it will not do to say, “a quantity of boxes, casks,  
bales, packages, &c., or marks and numbers correct  
as far as can be seen.” The exact number of boxes,  
bales, &c., must be stated after careful counting,  
and it is the duty of the Merchant so to place his  
packages, &c., that the Wharf Officers may not  
only count them, but likewise see that the marks

**WHARF RULES.** and numbers on them correspond with those given in the Chellaun.

*Exception to above Rule.*

Goods of one quality, and packed in bags of one size, such as—

|                   |                                  |
|-------------------|----------------------------------|
| Saltpetre,        | Linseed, and all Oil Seeds,      |
| Betelnut,         | Horn Tips and Deer Horns in bags |
| Alum,             | Dates,                           |
| Cutch,            | Soap,                            |
| Sugar,            | Pepper,                          |
| Ginger,           | Turmeric,                        |
| Gunnies in bales, | Munjeet,                         |
| Hemp,             | Putchuck,                        |
| Jute,             | Arsenic,                         |

Mats of empty Bottles,

generally imported in large quantities, may be reported on “marks and numbers as far as can be seen correct.” With regard to Goods which are not in any sort of package, but loose, and in bulk, the Wharf Officers may continue to report “A quantity on the Wharf.”

On reporting on cases or casks of Wine, Spirits, Liquors, &c., the Wharf Officers must be careful in specifying the sizes of the cases or casks, viz:

Ten cases of one dozen each,  
Three ditto of three ditto ditto,  
Eight ditto of six ditto ditto

or

Two Hogsheads,  
Three Butts or Pipes, &c.

In all cases the Wharf Officers, report on weighable Goods contained in boxes, packages, and bags,

WHARF RULES. &c., must state "all of one size," or else "of different sizes."

No weighment to be made on the Wharf, unless the Applicant shall have previously inserted in his Chellaun weight in words at length, as well as in figures. Every Wharf Officer receiving a Chellaun for weighable Goods shall sign his initials close to the weight entered in words at length, in proof of his having seen and noticed it. In all cases where an erasure or alteration appears in the words or figures specifying the weight, the Wharf Officer will further certify, "this erasure or alteration was made before I signed the Chellaun."

If after weighment of a per centage, it appears that the boxes, bags, &c. differ in weight, though not in appearance, the Wharf Officer will report the circumstance. In cases of per centage weighments, where, in the same Chellaun a number of bags, &c., are entered of different marks and weights, each mark being of one size, thus—

|       |           |     |     |
|-------|-----------|-----|-----|
| A. B. | 10 Boxes, | Mds | 30. |
| C.    | 5 ditto,  | at  | 20. |
| F. D. | 30 ditto, | at  | 15. |

the Wharf Officer will give a per centage of each mark.

When there is a weighment for average, the Wharf Officers are not to take any boxes, &c. that may be brought to them by Sirkars, but are themselves to select proper packages.

Wharf Officers are held responsible for the accuracy of weighments taken and reported by them, and that all weighments are duly entered in their Wharf Books, and are duly and correctly



**WHARF RULES.** kept up. They must see that the weights put into the scales are correct, and that the Kyalls do correctly call out the exact weight of each draft.

Wharf Officers at the time of reporting weight of Goods on Chellauns, must procure from the Merchant an agreement to the weight in writing. The Native Mohirir who keeps the Check Tally in Bengalee, must also countersign the report of weighment.

When weighable Goods are passed on Deposit from the Wharf, the quantity weighed each day must be passed on the very day on which the weighment takes place, to prevent alteration of packages during the night; if not so passed, the Goods must be re-weighed.

All applications for Goods passing to or from Foreign vessels, must be taken in the first instance to the Wharf Controller, who will write on the face of it the name of the Wharf Officer who is to report and weigh.

In regard to packages of any kind, the number found counted and reported, provided it exceed 50 of the same kind of package in the same Chellaun, is always to be checked if on the Export Wharf, by a reference to the Officer in charge of the Export Check Gate for his signature before report is sent to Office; if on the Import Wharf, by a reference to the Check Aumeen at Import Gate.

The passing Wharf Officer on receiving a Perwannah is to take notice that the date on which the packages were received into the Custom House is inserted on the back of the Perwannah by the Check Officers stationed at the Import and Export

**WHARF RULES.** Check Gates, to prevent Goods being passed out upon which rent may be due, and all Perwannahs where it appears rent is due, must be sent to the Wharf Controller for orders before the Goods are allowed to pass out.


Wharf Officers will remain by turns after 5. P. M. to see all the Goods out of the gates, which have been marked for passing before they leave the Custom House. The Wharf Controller will appoint one or more, as he thinks necessary for this purpose who are not to leave the Wharfs, without his permission.

After the usual report of the Wharf Officer on the Wharf the Appraiser will call for any marks and numbers that he may wish to examine, and likewise when he may consider it necessary, to direct the reporting Officers to select a further quantity to be sent up for examination, *occasionally visiting the Wharf himself, and selecting packages.*

When sending up packages, &c. to the Appraiser the Wharf Officers will first mark on such packages their initials with chalk, and where packages are covered with gunnies, will rip up the gunny covering, and write their initials on the original packages.

Any deviation from the above Rules must be sanctioned in writing by the Collector, Deputy, or Assistant; and Wharf Officers are especially cautioned, under penalty of dismissal, strictly to observe them.—*Collector's Order, 31st July, 1839.*

**WITHDRAWAL OF PREVENTIVE OFFICERS FROM SHIPS ABOUT TO BE LAID UP.**—When Owners, Agents or Commanders of vessels apply to have Preventive Officers withdrawn, on account of Import Cargo being wholly



## WITHDRAWAL OF P. O.

discharged, and not requiring to take in Export Cargo for some time, such application must be made to the Superintendent of the Preventive service in writing, who will, if he think it advisable, issue the necessary instructions for their removal

Commanders of vessels, or Agents applying to have Preventive Officers withdrawn, when Import Cargo has been discharged on account of going into dock, or not immediately requiring to take in Export Cargo, with the view to relieve the vessel from the charge of demurrage, to which they may become liable under Sections XV. and XVI. of Act. XIV. of 1836, are hereby apprized, that when an Officer is re-posted, it will be his duty to search the vessel in order to satisfy himself that no cargo has been shipped during the period the vessel remained without a Preventive Officer, as authorized by Section XVI. of that Act.

In future Preventive Officers will not be withdrawn from vessels, unless the Inspectors be permitted to search. Commanders and Commanding Officers are requested to bear in mind that on the reposting of Officers on requisition to take in cargo all articles found in excess of those noted on the withdrawal Certificate, will be seized and confiscated unless they can be shewn to have been regularly passed through the Custom House.

Preventive Officers may be withdrawn on the total discharge of Import Cargo (provided it is ascertained that no Export Cargo is about being immediately shipped,) without waiting for applications from Agents, or Captains.

WITHDRAWAL OF P. O.

In withdrawing Preventive Officers from vessels, Inspectors are required to file a list under the signature of Commander or Commanding Officer of the Stores on board at the time of withdrawal. When an Officer is reposted,\* the Inspector will be pleased to bring to the notice of the Superintendent any discrepancy, between the "withdrawal store lists" and the stores actually on board, at the period of reposting.

CERTIFICATE FOR BALLAST SHIPS.

Certified that I have this-day personally examined the Hold of the Vessel called the \_\_\_\_\_  
 \_\_\_\_\_ Master, and do declare that no  
 Import Cargo \_\_\_\_\_ on Board.  
 Dated on Board the \_\_\_\_\_ }  
 This \_\_\_\_\_ day of \_\_\_\_\_ 185—. }

*Inspector.*

WITHDRAWAL CERTIFICATE.

Certified that I have this-day personally examined the Hold of the Vessel called the \_\_\_\_\_  
 \_\_\_\_\_ Master and do declare that no  
 Import Cargo \_\_\_\_\_ on Board.  
 Dated on Board the \_\_\_\_\_ }  
 This \_\_\_\_\_ day of \_\_\_\_\_ 185—. } *Preventive Officer*

Certified that the above Statement is correct having personally examined the Ship.

On Board the \_\_\_\_\_ }  
 This \_\_\_\_\_ day of \_\_\_\_\_ 185—. } *Inspector.*

\* Officers to be reposted on the application of Agents or Commanders only.—*Collector's Orders No. 11 of 1st Sept. 1842.*

## BYE LAWS.

## REPOSTING CERTIFICATE.

## WITHDRAWAL OF P. O.

Certified that on being posted to the Vessel called the  
 \_\_\_\_\_ Master \_\_\_\_\_

I have personally examined the hold of the Ship and find  
 the report of the Officer dated the \_\_\_\_\_ 185 \_\_\_\_\_  
 to remain correct and that no Export Cargo has been re-  
 ceived.

On Board the \_\_\_\_\_ }  
 This \_\_\_\_\_ day of \_\_\_\_\_ 185— } Preventive Officer.

Certified that the above report is correct.

On Board the \_\_\_\_\_ }  
 This \_\_\_\_\_ day of \_\_\_\_\_ 185— } Inspector.

WORKING ON SUNDAYS &c. on board ship.—*Section IV., Act XVI.*  
*of 1837.*

Permission to discharge or take in Cargo\* on  
 Sundays will be accorded only when a clear case  
 of emergency is made out, and under the special  
 orders of the Collector.

A Register will be kept in the Office of those  
 Officers who† object to work on Sundays, Good  
 Friday, Christmas, and New Year's Day; and such  
 will not be called upon to perform any duty on  
 those days. Extra Officers will be deputed in their  
 place to superintend the receipt or discharge of

---

\* Note. The word "Goods" used in Sec. IV., Act XVI. of  
 1837 applies to Coals, Ballast, Stores, Baggage, in short to all  
 work on board ship with which the Custom House has any con-  
 cern. When permission to discharge salt on Sundays and Christian  
 Holidays is obtained an additional fee of one rupee for the tip-  
 pa nuvees (Salt Officer) and one rupee for the kyal (Weighman)  
 must be deposited at the office of the Supervising Weighman  
 on the Custom House premises. See also note at foot of page  
 26, "Salt Rules."

† Note. Preventive Officers allowed to object.—*Board's*  
*Order, No. 375 of August, 1836.*

## WORKING ON SUNDAYS &amp;c.—

Cargo as may be required when permission for work has been granted.

In modification of Section IV., Act XVI. of 1837, the following Rules are promulgated :—

1. Preventive Officers are to superintend the receipt of Cargo from sun-rise to sun-set, and not before or after. If a boat of Cargo be commenced upon before sun-set, and is not completed by that time, it must remain unfinished until next morning at sun-rise, unless shipped under the provisos of the ensuing Rule.

2. When *valuable* Cargo, such as Indigo, Opium, Silk, &c., goes alongside of a vessel unexpectedly, and no opportunity offers for a reference to the Collector or Superintendent for permission to work after Office hours, should the Commanding Officer, either from the state of the weather, or apprehension of theft, &c., wish to take in such Cargo immediately on its arrival, he will have the goodness to make a requisition to that effect to the Preventive Officer in *writing*, as per form annexed; and the Preventive Officer, on receipt of such requisition, will comply with the request.

3. No Cargo can be allowed to be discharged after working hours, except under special permission of the Collector.

4. The rate to be charged for working after regular hours, that is, *from sun-set to midnight*, is fixed at Rupees 5 for each requisition, and a further sum of Rupees 5, *when it exceed this time*.\*

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\* Five or Ten rupees according to the time he may be so employed.

## WORKING ON SUNDAYS &amp;c.—

5. The rate per diem *for working during working hours*, that is, *between sun-rise and sun-set* on Sundays, Christmas Day, Good Friday, New year and Queen's Birth Day (24th May,) is fixed at Rupees 5 for each requisition.

6. If on any occasion, it be necessary to work beyond one whole night in addition to the day's work, an additional Officer must be applied for. No Preventive Officer can be allowed to work extra, two consecutive nights.

7. Officers entitled to this extra pay will make out regular Bills for the same against the Ship. These Bills to be sent with the requisition to the Superintendent for his counter-signature, before they are presented for payment.

*Form of Requisition for taking in Cargo after working hours.*

" In consequence of (reason to be stated)

I, \_\_\_\_\_, Chief  
Officer of the \_\_\_\_\_  
desire to take in Cargo, now unexpectedly brought along-  
side; and it being after regulation hour, I hereby agree  
to pay a fee of \_\_\_\_\_ Rupees  
to the Preventive Officer for superintending the same.

(Date.)

\_\_\_\_\_  
Commanding Officer.

WORKING ON THE CUSTOM HOUSE WHARF ON SUNDAYS, CHRISTIAN  
AND NATIVE HOLIDAYS.

WITH the sanction of the Board of Revenue the following Rules relative to fees, payable for extra work on the Custom House Wharf, to have effect from this date.

1. The Wharf Controller is not permitted to accept any fee or gratuity for his services on the

WORKING ON SUNDAYS, &c.

Wharf, nor can he be called upon personally to superintend the passing of Goods, but he will make the necessary arrangements for this to be done by the Wharf Officers and Ameens attached to the Wharf Establishment.

2. The ordinary hours for work on the Wharf are from 10 A. M. to 5 P. M., and parties requiring the attendance of Officers before and after those hours must pay a fee of Rupees 5, which will entitle them to the services of an Officer from sunrise to sunset.

3. The Christian Officers on the Wharf cannot be compelled to work on Sunday, Good Friday, Christmas Day, New Year's Day, and the Queen's Birth-day, and if their services are required on those days, it is optional with themselves to attend. When they do so, they will be entitled to Rupees 5 for the day's work, from 10 A. M. to 5 P. M., and 5 Rupees additional if required to work before or after those hours.

4. The Christian Officers will take it by turns to attend on the Wharf on Native Holidays, and for such attendance within office hours, no fees will be charged. The Wharf Controller will give notice the day preceding the Holiday to the several Officers required to attend on each day.

5. Native Officers or Ameens, if required to attend on Sundays or Native Holidays, or beyond office hours, will be entitled to a fee of 2 Rupees per diem.

6. Officers are not permitted to demand or receive more than one fee for the same period of



**WORKING ON SUNDAYS, &C.**

attendance: thus, for instance, an Officer retained to pass Goods through the Import Gate during extra hours or on a Holiday, will pass all such Goods by whomsoever brought on that day and within those hours; but for every package passed on account of others than the party paying the fee, a charge of one anna may be made.

7. The Wharf Controller will keep a Register of all fees received for extra work in which will be entered the date, name of applicant, work done, amount of fee and name of Officer employed.

8. Any Officer demanding or accepting any fee, gratuity or consideration in excess of what is authorized above, will be liable to immediate dismissal.—*Collector's Order No. 448 of the 26th November 1858.*

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## APPENDIX.

### MUTLAH CUSTOMS RULES.

UNDER Orders of Government, *No. 18 of the 29th December 1855*, it is to be clearly understood that before permission is accorded to Vessels to load in the River Mutlah, an agreement must be taken from the Owners or Agents that no Ballast shall be thrown into the river. The Import Supervisor has accordingly been instructed to take from Masters, Owners, or Agents of Vessels which are to load at the Mutlah, when entering at the Calcutta Custom House, an engagement in the annexed form, and the Officer in charge of the Mutlah Customs Station has been similarly instructed in regard to Vessels entering at that Port.

No ballast to be thrown into the River.

Engagement to be taken at time of entry.

The engagement to be cleared by a certificate from the Preventive Officer on board the Vessel that there has been no infringement of the above order and such a certificate will be required before Import Clearance is granted.—  
*See Collector's Order, of the 10th January 1856.*

Engagement to be cleared on certificate from Preventive officer.

The of 18 .

the undersigned

of the  
Captain

do hereby guarantee that no Ballast of any description shall be thrown over board into the Mutlah River and do further bind

Ballast engagement.

to the due fulfilment of this engagement, and in the event of any infringement thereof to pay a penalty of Company's ~~Ballast engagement~~ to the Collector of Customs Company.

### RULES FOR THE MUTLAH CUSTOMS.

Powers of the officer in charge.

The Officer at the head of the party deputed to the Mutlah will exercise the powers and discharge the duties of an Inspector in respect to all Preventive Officers on duty on that river. He will also as Superintendent on board the receiving ship be authorized to perform all such acts as devolve on the Superintendent of the Diamond Harbour Station on the Hooghly, all Preventive Officers are required to respect and obey his orders accordingly.

Preventive officer to each Vessel.

A Preventive Officer must be sent on board every Vessel immediately on her arrival.

No Cargo to be discharged till entry made.

Before any cargo is allowed to be discharged the Commander must be called on to enter his Vessel. This form will be held to be complete when a Manifest has been delivered and the usual declaration of its correctness has been signed in presence of the Superintendent of the Station and also the engagement regarding Ballast prescribed in the office order, dated the 10th January 1856. In the case of British Vessels the Crew List must also be demanded and the Port Clearances when Vessels arrive from places at which these documents are given and especially in the case of Vessels coming from Ports in British India.

Papers of other ports to be produced.

Manifest to be guide for discharge.

The Manifest will be sent at once on board the vessel and the Preventive Officer will proceed to discharge cargo in accordance with the rules and regulations in force at Calcutta.

Co-operation of salt department in the delivery of salt dispensed with.

In the case of cargoes of Salt exception must be made to the rules which relate to the co-operation of Officers of the Salt Department. The Board having dispensed with the necessity for the attendance of a Tippanuvees, weighing will commence at any time within the prescribed hours at which the parties are ready to proceed to work.

On completion of discharge manifest to be returned.

As soon as the whole of the Import cargo has been discharged the Manifest must be returned to the Officer in

charge of the Customs Station who will forward it to the Calcutta Custom House by the earliest opportunity.

The Export cargo will be received on board as it is brought alongside and without waiting for perwannahs. It must be very carefully tallied, as the settlement of duty will be made with reference to the entries in the Export cargo list.

Export Cargo to be received without perwannahs.

Each bag of grain may be received as containing 2 Mds. Of other weighable goods 5 or 10 per cent, must be weighed at the discretion of the Preventive Officer. Goods valued otherwise than by weight will be allowed to be shipped only when accompanied by a perwannah.

Bags of grain to be taken at 2 mds. each.

Weighable goods, to be weighed.

When the loading of the ship is complete the Inspector will prepare from the Export cargo list an abstract of the shipments under their proper headings, one copy of this abstract will be sent to this office, and another entered in the Port Clearance of the ship. A supply of blank forms of Port Clearances signed by the Collector will be furnished to him for that purpose.

On completion of Cargo statement of quantity, &c., to be furnished by Preventive Officer.

Before granting clearance the Officer in charge will satisfy himself that the order of Government in regard to Ballast has not been infringed and will file with the Export Cargo list the Preventive Officer's certificate to that effect.—*Collector's Orders of the 15th December, 1856.*

Clearance not to be granted till certificate relating to ballast be furnished.


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**BONDED SALT.**—Any description of boat may be made use of, and sealing the hatches dispensed with.—*See Superintendent's letter, to Inspector in charge, No. 94, of 14th January 1857.*

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As a special exemption in favor of the Importers of Salt at the Mutlah, it has been ruled that Salt may be stored in the Government Salt Golahs at the Port without previous weighment on board Ship.

Bonded salt not to be previously weighed.



Guarantee for payment of duty to be entered into and bill of lading and invoice Surrendered.

The conditions under which this privilege is accorded are, that the Bill of Lading and Invoice for the Salt be surrendered to the Collector, and that the Consignee enter into an engagement to pay duty eventually on the quantity manifested, agreeably to Invoice and Bill of Lading, less the usual allowance for wastage, should any have taken place.—*See Government Order, No. 76 of the 22nd January, 1857.*

Salt may be bonded at the Mutlah.

**SALT IMPORTED AT THE MUTLAH.**—Salt Merchants and Importers of Salt are hereby informed that arrangements have been made for stowing any Salt discharged from Vessels in the Mutlah which it may be desired to Bond.

Golahs to be under control of Customs Officer.

The Golahs will for the present be under the charge of the Customs Inspector who will superintend the receipt of the Salt and its weightment out of Bond on presentation of the usual documents.—*By order of the Board of Revenue, Fort William, The 29th January 1857.*

Salt may be brought from the Mutlah.

**SALT** may be brought from the Mutlah either direct from the Ship on which imported, or from the Golahs if previously stored there, to the Salt Golahs at Sulkeah in covered boats only. Importers furnishing wax, tape, locks and keys for the purpose of securing the hatches of the boats on which laden.

Importers to find wax, tape, &c.

To be delivered without weightment Weightment before receipt at Sulkeah.

The Salt to be delivered at the Mutlah without previous weightment, but to be weighed at the Sulkeah Golahs prior to being received there.

Application to be made in each case.

Orders of the Board necessary.

In each case, application of parties desirous of transferring their Salt from the Mutlah to Calcutta, to be made to the Board of Revenue for permission to do so.—*See Board's Orders Nos. 205 of the 25th February, 1857, and 280 of the 6th May 1858.*

# APPENDIX.

V

- MUTLAH PORT RULES.**—It is hereby notified that—
- 1st.—Buoyage and Light dues will be charged on all Vessels frequenting the Port of Mutlah at the rate of half, what is now levied on Vessels of the same size at the Port of Calcutta. Half dues to be charged.
- 2nd.—The Pilotage charges for Vessels employing Government Pilots on the Mutlah will also be half the rates charged on the Hooghly. Half Pilotage rates.
- 3rd.—It is optional with the Agents and Commanders of Vessels to employ the Government Pilots or to make any other arrangements for Piloting their Vessels to sea. Taking Pilots optional.
- 4th.—Port Clearance will not be given by the Customs Authorities to any Vessel till a certificate has been produced from the Superintendent of the Port that the Government Port and Pilotage dues have been paid. Port clearance not to be granted till port dues paid.
- The rates for Port dues and Pilotage charges above specified are experimental only and subject to future modification, but six months previous notice will be given before any alteration is made in them. *The 6th February 1857.* No change to take place till 6 months previous notice given.

**CLEARANCE OUTWARDS.**—The following form of certificate to be used in lieu of ordinary Import certificate, *Collector's Order, of the 15th July, 1857.*

A deposit of (2) two Rupees per Ton having been made at this Custom House pending the adjustment of duty on the Cargo of the \_\_\_\_\_ the Inspector of the Mutlah Customs is authorised to clear the Vessel outwards. Form of Import certificate.

Calcutta Customs, }  
 Superintendent's Office, }  
 the \_\_\_\_\_ 185 . }  
Superintendent,  
 Customs Preventive Service.



## REGULATION IX. OF 1810.

NOTE.—Some portions of this Regulation have been rescinded. Other portions although obsolete, but not rescinded by any subsequent Act or Regulation, are inserted here. The portions marked thus O are obsolete.

### IMPORTS.

O.—Sec. 45. *First*.—A Tidewaiter shall go on board every Vessel that may come to anchor in the Port of Calcutta, and enter in his book her name, the nation to which she may belong, the name of her Commander, from what Port she may have sailed last, and every other necessary particular concerning her.

Tidewaiter to go on board of Vessels on their arrival.

Notification to be inserted in the Tidewaiter's book.

*Second*.—The following Notification shall be inserted in the Tidewaiter's book.

*Fort William,*————

TO ALL COMMANDERS, AND SUPERCARGOES OF VESSELS, TRADING  
TO THE PORT OF CALCUTTA.

O.—“ You are hereby directed immediately on your arrival at this Port to transmit to the Custom House, a true Manifest upon Oaths, of all the Goods and Merchandize, loaded on board of your Vessel, specifying at what Port they were received, and to whom they belong, either on account of the owners or on freight together with their marks and numbers, agreeably to the annexed Form. You will likewise be pleased to deliver into my Office your Pass and other Credentials concerning your Ship, which shall be returned to you after they shall have been inspected.

(Signed)

A. B.,  
Collector of Customs.”



Master or Supercargo to deliver in his Manifest at the Custom House.

*Fourth.*—As soon after the arrival of the Vessel as may be practicable, the Captain, Master or Supercargo, shall deliver in his Manifest at the Office of the Collector of the Customs, and the Collector or his Deputy, shall annex an affidavit\* to the Manifest.

Certificate required from the Police Office.

O.—*Fifth.*—The Master or the Supercargo shall next proceed to swear to his Manifest before one of the Calcutta Justices of the Peace, and shall return it to the Collector of the Customs with a Certificate from the Police Office, purporting that he has delivered into that Office, a list of the European Sailors in his Ship, specifying their names, and the countries to which they are subject; and has entered into a Bond not to suffer any of his Crew to come on shore with any kind of offensive weapons at any time of the day or night. No Merchandize shall be permitted to be landed from any Ship or Vessel whatever until the above rules shall have been observed, nor until the Collector of the Customs shall have received from the Master Attendant, the Copy of a List of all Europeans on board (including the name of the Commanders of the Ship or Vessel, the names of the Officers and Crew, and of any passengers who may have arrived in her which the Commanders are further required to deliver to the Pilot under whose charge the Ship or Vessel may have entered the river.) But when the above Forms shall have been observed, and the prescribed Duties shall either have been paid or

And list of Europeans on board from the Master Attendant.

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\* Now, a Declaration.

sufficient security shall have been taken for the amount of them, consisting either of a deposit of Goods or of Company's Paper from the owner or freighters of the Cargo, they shall be permitted to land the Goods.

All which Forms being observed, and the duties either paid or security being taken for them, the cargo may be landed.

O.—*Sixth*.—No permission shall be given for the landing of any Cargo or Goods belonging to the Captain or Officers of Ships or Vessels importing at Calcutta, or of any baggage belonging to passengers that may come in them excepting the Cargoes, Goods or Baggage of the persons named in the preceding Clause.

No permission to be given for landing any Cargo or Goods other than what is specified in the preceding Clause.

O.—*Seventh*.—All Goods and packages, without exception, imported from Sea, shall be landed at the Custom House, and if landed or attempted to be landed at any other place either clandestinely or otherwise, they shall be liable to confiscation.

All packages to be landed at the Custom House.

O.—*Eighth*.—Particular care shall be taken by the Collector of the Customs to prevent vessels mooring or lying between the North-West bastion of the Old Fort, and the Export Warehouse Wharf, nearer than the middle of the stream, and no boats or small craft excepting such as may be employed in landing Goods are to be allowed to remain within the said limits.

Rule to be observed regarding vessels or craft lying opposite the Custom House.

XLVII. The duties shall be levied \* \* \*

\* \* \* \* \*

within the period of three months from the date of the affidavit\* annexed to the Manifest, in default of which, the deposit which may have been made of Goods or Government Securities

The duties are to be levied at the rates specified in Sections 12 and 13.

And if not paid in three months the deposit to be forfeited.

Now, a Declaration.

## REGULATION IX. OF 1810.

under Clause 5th, Section 45, shall become forfeited to the Company.

No claim to be admitted for a remission of duty upon liquors or Goods stated to be found damaged unless the condition of the Goods be ascertained previously to their passing the Custom House. Goods not in a merchantable state must be sold on the spot, to entitle the owner to any remission.

Rules respecting such sales.

Packages, &c. of Goods to be marked and numbered.

Receipts to be granted with certain exceptions for all Goods landed or lodged at the Custom House.

XLIX. No claim for a remission of duty upon  
\* \* \* \* \* Goods stated to have been found damaged will be admitted, unless the condition of the Goods shall have been ascertained previously to their passing the Custom House. On this examination of them at the Custom House, should any of them be found not to be in a merchantable state, such Goods must be sold on the spot, as the condition of any remission of Duty; and the duty will be settled on the proceeds of the sale. But it is to be understood, that no such damaged Goods will be permitted to be sold until the Proprietor or his Agent shall have caused to be inserted in the *Calcutta Gazette*, an advertisement, specifying the day and time of the sale and the articles to be sold; moreover all sales of damaged Goods at the Custom House, are to be made in the presence of the Collector or his Deputy; and the Goods are to be lotted with the approbation of the Collector.

O.—L. No Packages, Casks, Bales, Chests, or Parcels of Goods of any kind shall be received into the Custom House Godowns unless marked or numbered, and no receipts shall be granted for any Packages not marked or numbered.

LII. The Collector of the Customs shall grant receipts on application being made for them, excepting in the cases specified in Section 50 for all Goods landed from Ships and lodged in the Custom House. The Collector of the Customs shall be held responsible for delivering from the Custom House all Goods for which receipts shall have been so granted.

Should the Captains, Officers or Passengers, omit to take such receipts upon their Goods being landed, and lodged as above-mentioned, they shall not be entitled to an indemnification for any part of them, which may be lost in passing through the Custom House. The receipts shall be returned on clearing out the Goods.

To be returned  
on clearing out the  
Goods.

LIII. An account shall be kept by the tidewater of all Packages received into, or delivered out of the Godowns.

Tidewater to  
keep an account of  
all packages received  
and delivered.

LIV. Ships importing in Ballast, shall be reported accordingly by the Master.

Ships importing  
in Ballast to be re-  
ported.

O.—LV. The Collector of the Customs shall report to the Governor General in Council through the Board of Revenue, whenever any Arms or Military Stores being private property (with the exception of Fowling Pieces, Pistols or other Arms evidently for private use) are landed from any Vessels importing at Calcutta, specifying the nature, numbers and quantity of such Arms and Stores, together with the name of the Ship and of the Commander or Consignees, the above-mentioned report shall also state whether the Arms or Stores were originally shipped as private property or procured from either of the Company's Governments in India.

Collector to re-  
port whenever any  
arms or military  
stores being pri-  
vate property are  
landed.

LVI. Precious Stones though exempt from Duty must nevertheless whether on importation or exportation be entered at the Custom House, and their value be stated under a penalty of ten per Cent. on the value at which they may be estimated, after due enquiry by the Custom Master.

Precious stones  
to be entered at the  
Custom House with  
their value.

LVIII. The Importers of Goods landed expressly for re-exportation or transhipped in Port,

Rules respecting  
Goods landed ex-  
pressly for re-ex-

portation or trans-  
shipped in Port.

Or Stores or other  
articles landed for  
temporary purpos-  
es only.

Excepting in the  
cases of Parcels or  
Necessaries from  
Europe, no person  
to be exempted from  
the payment of the  
prescribed Duties,  
without the special  
orders of the Go-  
vernor General in  
Council.

are nevertheless to pay or deposit security for the Import Duties in the same manner as if the Goods had been destined for the markets of this country. Should the Commanders of the Honorable Company's Ships or others, be desirous, however, of landing Stores or other Articles in Calcutta merely for temporary purposes without any view to a sale of such Stores or articles, they shall have the option of either paying or depositing security for the Import Duties thereon as above prescribed, or of landing them free of Duty upon making an application for that purpose to the Collector of the Customs: provided, that in the latter case, they shall at the same time enter into a Bond or Note to the Collector engaging to pay Double Duties on all such Stores or Articles, (and which shall be entered at the Custom House expressly for re-exportation) unless they shall be re-shipped on the same vessel within the period of three months from the date of their being landed.

LIX. Excepting in the cases of parcels or necessaries from Europe, which the Custom Master is to pass at his own discretion, no person or persons shall be exempted from the payment of the Duties to be levied by this Regulation, without the special orders of the Governor General in Council. In cases in which the Governor General in Council may deem it to be proper to grant an exemption from the established Duties to individuals, the Custom Master will be furnished with special orders regarding such exemption.

## 9

*Fort William, Register of Goods imported by Sea and of the Customs  
collected thereon in— — —*

|                                      |       |
|--------------------------------------|-------|
| Register No.                         | Date. |
| Number and nature of Packages.       |       |
| Vessels.                             |       |
| From whence imported.                |       |
| Vessels under what Colors.           |       |
| Merchants' Names.                    |       |
| Sort of Goods.                       |       |
| Quality of Goods.                    |       |
| Amount of Invoice or adjusted value. |       |
| Rate of Duty.                        |       |
| Amount of Customs levied.            |       |

*Fort William, Register of Goods imported by Sea, free of Customs on*—————

| Register No.                   | Date. |
|--------------------------------|-------|
| Number and nature of Packages. |       |
| Vessels.                       |       |
| From whence imported.          |       |
| Vessels under what Colors.     |       |
| Merchants' Names.              |       |
| Sort of Goods.                 |       |
| Quantity of Goods.             |       |
| Amount of Invoice.             |       |

Goods for exportation to be shipped from the Custom House.

O.—LXIV. All Goods for Exportation, the property of individuals (with the exception hereafter to be specified) shall be shipped from the Custom House, with a permit from the Collector of the Customs. Goods brought for Exportation from the interior of the country, previously to being shipped shall be brought to the Custom House Ghaut for examination.

Exception allowed with respect to Grain.

LXV. Grain may by permission of the Collector of the Customs, be shipped from the Ghauts, after it shall have been duly entered at the Custom House.

Provisions and Stores for His Majesty's Ships to pass Duty Free.

LXXII. Provisions and Stores for the use of His Majesty's Navy, which are the immediate property of the Crown may be passed Free of Duty, but articles of Provisions furnished to His Majesty's Squadron by the Contractors or their Agents, are not to be exempted from the payment of the prescribed Duties.

Exception.

Goods though Free of Duty must be entered at the Custom House.

LXXIV. Goods for Exportation Free from Duty, shall nevertheless be entered at the Custom House, in the same manner as if they were Goods paying Duties.

Claims to Drawback not to be allowed unless the Goods shall be Exported through the Custom House, and be regularly manifested.

LXXVI. It is to be observed as an invariable rule not to admit any claims to Drawback, unless the Goods shall be exported regularly through the Custom House, and be included in the Manifest of the Export Cargo, delivered into the Custom House, by the Commander or Owner of the Vessel on which they may be exported; with the application for a Port Clearance. Nor in any case after the Port Clearance shall have been taken out.

Nor on a part of the package in

LXXVII. No Drawback shall be allowed on the re-exportation of Articles Imported from Sea,

forming only a part of the Package in which they were Imported or on any Packages that may not be entire as Imported.

which they were Imported or any package not entire as Imported.

LXXIX. Persons who may be desirous of Exporting Opium purchased at the Company's sales, shall produce a Certificate from the Board of Trade, or their Officers, signifying that the Opium in question was purchased at the Company's sales. The Certificate must specify the purchase, lot, the mark and number upon each of the Chests applied for, the name of the purchaser, the cost of the Opium, and the date of the sale. Any Opium, not really purchased at the Company's sales, and attempted to be passed as such, or not corresponding with the Certificate, shall be liable to confiscation.

Certificate required in the case of persons exporting Opium purchased at the Company's sales.

Opium not so purchased, but attempted to be passed as such or differing from the Certificates, to be liable to confiscation.

O.—LXXXI. The Master Attendant shall not grant a Pilot to any vessel, until a Certificate shall be produced to him from the Collector of Customs of the Duties on her Cargo both Import and Export having been paid or settled, or of her export cargo (if exempt from duties,) having been entered at the Custom House as directed in Section 74, together with a Certificate from the Police Office, purporting that the Commander or Supercargo has delivered into that Office, a list of the European Seamen embarked on the vessel.

The Master Attendant not to grant a Pilot to any vessel without a Certificate from the Collector of Customs, which is to contain certain specifications.

And a Certificate from the Police Office.

LXXXII. The Pilot of every Vessel which may have obtained her clearance shall be ordered by the Master Attendant, not to permit any Goods or Merchandise to be received on board unless the Goods shall be accompanied by a Certificate from the Collector of Customs, of their having paid or settled the Export Duties.

Pilot not to admit any Goods on board a vessel which has obtained her clearance, unless accompanied by a Certificate that the Export Duties have been paid or settled.





## REGULATION IX. OF 1810.

**Pilot to detain the vessel if any Goods be received on board by the Commander in opposition to the preceding rules.**

**LXXXIII.** If the Commander of the Vessel shall, notwithstanding the remonstrance of a Pilot, receive on board any Goods or Merchandize, not accompanied with a Certificate as prescribed in the preceding Clause, the Pilot shall immediately report the circumstance to the Master Attendant, and detain the vessel for his further Orders, and all Goods in such predicament shall be liable to confiscation; moreover Goods seized in the attempt to ship them in a clandestine manner, shall be liable to confiscation.

**Warlike stores not to be exported without permission from the Governor General in Council.**

**O.—LXXXV. Arms, Ammunition, and Military Stores** (with the exception of Fowling pieces, Pistols, or other arms in the possession of individuals for private use) shall not be exported without express permission from the Governor General in Council, and a full compliance with all such Rules and conditions as may be prescribed by his orders for the guidance of the Custom Master in regard to such Exports.

## FORMS OF CUSTOM HOUSE REGISTERS.

*Fort William, Register of Goods Exported by Sea and of the Customs collected thereon, in —————*

|              |        |                                |          |              |                            |                   |                                  |                |                   |             |                 |
|--------------|--------|--------------------------------|----------|--------------|----------------------------|-------------------|----------------------------------|----------------|-------------------|-------------|-----------------|
| Register No. | Dates. | Number and nature of packages. | Vessels. | Where bound. | Vessels under what Colors. | Merchants' Names. | Place of Manufacture or produce. | Sort of Goods. | Quantity of Goods | Valuations. | Amount Customs. |
|--------------|--------|--------------------------------|----------|--------------|----------------------------|-------------------|----------------------------------|----------------|-------------------|-------------|-----------------|



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A. D. 1830, REG. III.

*A REGULATION for amending part of the Rules of Regulation XV. 1829, and likewise for better enforcing the payment of Duty on the Exportation of Goods by Sea. Passed by the Governor General in Council on the 20th January, 1830, corresponding with the 14th Maug, 1836, Bengal Era ; the 17th Maug, 1837, Fusly ; the 15th Maug, 1237, Willaity ; the 2nd Maug, 1886, Sumbut ; and the 30th Rujub, 1245, Higeree.*

It is prescribed in Clause second, Section III., Regulation XV. 1829, that applications to pass Goods Imported by Sea, shall contain a declaration of the value thereof for Assessment of Duties, with other matters to be subscribed by the Proprietor, Importer, or Consignee, or his known Agent or Factor, in the presence of two Custom House Officers, whereof the Collector or his Deputy shall be one. The necessity of attendance at the Custom House for this purpose is, however, complained of as irksome, and inconvenient to Merchants and others passing Goods, and it has appeared to the Governor General in Council, that this condition may be dispensed with under proper checks to prevent abuse. It has also been deemed expedient to provide by distinct penalty for better securing the Custom Duty chargeable on Goods Exported by Sea.

The following Rules have accordingly been passed, to be in force from the date of promulgation throughout the Presidency of Fort William:

II. *First.*—In modification of the Rule contained in Clause second, Section III., Regulation XV. 1829, it is hereby provided, that the declaration of value for Assessment of Duty prescribed therein to be signed and subscribed by the Proprietor, Importer or Consignee, or his known Agent or Factor in the presence of two of the Officers of Customs of whom the Collector or Deputy Collector shall be one, shall be good and sufficient, and be received as such when duly signed and subscribed by the Proprietor, Importer or Consignee, or his known Agent or Factor, although such signature shall not have been affixed in the presence of the Custom House Officers aforesaid. Provided, however, that it shall be competent to the Collector of Customs whenever he shall see fit to require the party so declaring to attend, and confirm the said written declaration and signature in his presence.

Declaration of value on Applications to Import Goods need not be signed in Collector's or his Deputy's presence.

But Collector may require Importer to attend and confirm the declaration.

*Second.*—Any person signing and subscribing a declaration of the kind referred to in the preceding Clause of this Section, upon an application to pass Goods through a Government Custom House, who shall not be the Proprietor, Importer or Consignee, or his Agent or Factor, as may be declared therein, shall, for every such offence, forfeit the sum of Sicca Rupees One Thousand.

Any person subscribing as Proprietor, Importer or Consignee, or as Agent without authority, to be liable to penalty of One Thousand Rupees.

No Goods, Wares or Merchandize, shall be Exported by Sea, or be put on Board any Ship or Vessel or any Sloop, Boat or other Craft, for the purpose of Exportation, or be in any way removed and taken out of the limits of Calcutta, for such purpose from the Custom-House Wharf, or from

Goods for Exportation must be passed through the Custom House under penalty of forfeiture if unaccompanied by Permit.

any other Wharf, or Ghaut, until a License or Permit shall have been given in writing by the Collector of Customs or his Deputy, for the Exportation of the same from such Wharf or Ghaut, and any goods secretly or openly laden on any Ship or Vessel, or put on board, or attempted to be put on board of any Boat, Sloop, or Craft, whatever, for the purpose of being carried on ship-board without such written License or Permit obtained or passed, or attempted to be passed from the interior, otherwise than as above prescribed, shall be forfeited to Government, and may be seized as forfeited by any persons authorised under the Rules of the existing Regulations to make seizures.

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A. D. 1833, REG. VI.

A REGULATION *for rescinding part of Regulation XV. of 1829, and for enacting other Rules in the case of Goods imported by sea, Passed by the Governor General in Council, on the 3rd June, 1833, corresponding with the 22nd Jeyt, 1240, Bengal, Era; the 1st Assar, 1240, Fusly; the 23rd Jeyt, 1240, Willaity; the 1st Assar, 1890 Sumbut; and the 13th Moherrem, 1249, Higeree.*

WHEREAS so much of the Rule contained in PREAMBLE.  
Clause Second, Section III., Regulation XV. of 1829, as provides that in cases where Goods are taken by the Officers of the Customs on account of Government under circumstances of a presumed undervaluation, an allowance of ten per Cent. in addition to the declared value shall be paid to the Importer has been found in its operation prejudicial to the Revenue; and, whereas, it has appeared reasonable in all cases in which Goods undervalued, shall be so taken on account of Government, that the Customs Duties payable on the importation thereof shall be levied at the valuation at which the said Goods shall have been so taken by Government.—The following Rules have been passed by and with the sanction of the Honorable Court of Directors, and with the approbation of the Honorable the Board of Commissioners for the Affairs of India, to take effect from the date of their promulgation within the Provinces subject to this Presidency.

II. Regulation XV. of 1829, with the exception of Section II. is hereby Regulation XV.  
rescinded,  
exception  
II.

## REGULATION VI. OF 1833.

**III. First.**—The Duty leviable according to the Schedules annexed to Regulation XV. of 1825, on Goods and Merchandize imported by Sea shall be levied ad valorem, that is to say, according to the market value at the place and time of importation, except when otherwise specially provided in that or in any other Regulation, and the value of all such Goods and Merchandize shall be stated on the face of the application to clear the same from the Custom House, that may be presented by the Importer, Consignee or Proprietor of such Goods, or his known Agent or Factor, who shall further subjoin to the said application a declaration of the truth of the same in the manner and form following:\*

Declaration of value to be appended to the application to clear Goods.

Declaration to be signed by the Importer or his Agent.

Goods under valued may be detained by Officers.

Subject to reference to Board of Customs.

**Second.**—The above declaration shall be subscribed by the Proprietor, Importer or Consignee, or his known Agent or Factor, and if upon view or examination of such Goods, Wares or Merchandize by the Officers of the Customs, it shall appear to them that such Goods, Wares or Merchandize, or any portion thereof, or any Article or Articles separately valued as above for assessment of duty, are not or is not valued according to the fair Calcutta Market price at the time of such declaration, then it shall be lawful for the Collector or other Officer or Officers of the Customs duly authorized in that behalf to detain such Goods, Wares or Merchandize, or such articles, and to cause the same to be lodged in the Government Ware-houses, or otherwise secured until the pleasure of the Board of Customs, or other authority acting with the powers

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\* For this Form see page 4.—Imports.

of the Board, shall be known and declared, and it shall be lawful for the said Board or other authority to order the Collector to take such Goods, Wares or Merchandise for the use and benefit of the Hon'ble Company at any time *within eight days* from the date on which the application of the Importer or Proprietor may have been made, and the Collector or other Officer aforesaid shall, in such case, within fifteen days of the same date, pay to the Proprietor, Importer or Consignee of such Goods, Wares or Merchandise, or Article or Articles so detained and taken for the Company, the value thereof as declared and set forth upon the Import application by such Proprietor, Importer or Consignee, or by his known Agent or Factor.

Who may take for the Company and sell.

Period allowed to Customs Officers to decide on taking or passing Goods.

Declared value to be paid to Importer.

*Third.*—When payment may be so made to the Importer or Proprietor of such Goods, Wares or Merchandise, the same shall be in full satisfaction for the Goods in the same manner as if such Goods, Wares or Merchandise had been transferred by ordinary sale, and the Collector, under the direction of the Board of Customs, shall cause the said Goods, Wares or Merchandise to be sold to the best advantage on account of Government.\*

Goods so taken to be sold on account of Government.

IV. In all cases in which Goods shall be taken and purchased by or on account of Government, the duties payable thereon shall be levied from the Proprietor, Importer or Consignee thereof, according to the value declared and set forth on the Import application.

Duty to be levied from the Proprietor or Consignee.

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\* This Regulation is now extended to Exports. See Act XVI. of 1837, Sec. 2.



ACT No. XIV. OF 1836.

*Passed by the Right Hon'ble the Governor General of India in Council, on the 30th May, 1836.*

Regulations imposing Transit and Town Duties in the interior, and fixing rates of Import and Export Duty on Sea Goods, repealed.

Except as regards the Jumna Frontier Line.

And Duties on Western salt.

Import Duties to be levied according to Schedule A. annexed.

I. It is hereby enacted, that from the 1st June next, such parts of Regulations IX. and X. 1810, Regulation XV. 1825, and of any other Regulations of the Bengal Presidency, as prescribe the levy of Transit or Inland Customs Duties, or of Town Duties; and likewise the Schedules of Duties and Provisions of any kind contained in these, or any other Regulations for fixing amount of Duty to be levied upon Goods imported into, or exported from, the said Presidency by sea, shall be repealed:— Provided, however, that nothing herein contained shall be construed to prevent the levy of Duties at the rates now in force at the Custom Houses and Chokies established on the line of the Jumna, or on any Frontier line, upon Goods crossing that line for import into, or export from, the Territory of the East India Company by land, nor to affect the Regulations in force for imposing and levying Duties on Salt, the produce of Western and Central India.

II. And it is hereby enacted, that Duties of Customs shall be levied on Goods imported by Sea into Calcutta, or into any other place within the Provinces of Bengal and Orissa, according to the rates specified in Schedule A. annexed to this Act, and with the exceptions specified therein, and the said Schedule with the Notes attached thereto, shall be taken to be a part of this Act.

III. And it is hereby further enacted, that Duties of Customs shall be levied upon Country Goods exported by Sea from any Port of Bengal or Orissa according to the rates specified in Schedule B. annexed to this Act, with the exceptions therein specified, and the said Schedule with the Notes attached thereto, shall also be taken to be a part of this Act.

Export Duties to be collected on Country Goods according to Schedule B. annexed.

IV. And it is hereby enacted, that no Goods or Articles whatsoever, entered in either of the said Schedules as liable to Duty, shall be exempted from the payment of such Duty or of any part thereof, except under special order from the Governor of Bengal—Provided, however, that it shall and may be lawful for the Collector of Customs, or other Officer in charge of a Custom House, to pass free of Duty, as heretofore, any Baggage in actual use, at his discretion, and in case of any person applying to have Goods passed as such, the Collector acting under the orders of the Board of Customs, Salt and Opium, shall determine whether they be Baggage in actual use, or Goods subject to Duty, under the Rules of this Act.

No Goods entered therein as liable to Duty to be exempted, except by order of Government.

But the Collector may pass Baggage belonging to passengers at his discretion.

V. And it is hereby enacted, that the Rules and Regulations now established for the levy of Duties of Customs on Goods imported into, or exported from, Calcutta and other Ports of the Presidency of Fort William in Bengal, shall continue to be in force, and shall be observed and applied for the levy of the Import and Export Duties imposed by this Act, unless repealed or altered, or repugnant to the provisions thereof.

Existing Rules to be enforced for levying the new Import and Export Duties.

VI. And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort

Place may be fixed by the Governor of Bengal, beyond

which an inward-bound Vessel is not to proceed until a Manifest has been delivered to Pilot to be forwarded.

Master to be responsible for its correctness under penalty of Rs. 1,000.

Goods in excess or not corresponding with Manifest, to be seized and confiscated.

Or charged with increased Duties.

The Masters of Vessels lying below, to deliver Manifests on coming to anchor.

If remaining at anchor 24 hours without sending Manifest, to be subject to penalty of 1,000 Rupees.

William in Bengal, by an Order printed in the *Calcutta Gazette*, to fix a place in any River or Port in Bengal or Orissa, beyond which place it shall not be lawful for any inward-bound Vessel, save and except such Dhoonies and Country Craft as are referred to in Section XXII. of this Act, to pass until the Master or Commander shall have delivered to the Pilot on board, for the purpose of being forwarded by the Public Dawk or otherwise, as may be ordered by the Board of Customs, Salt and Opium, a Manifest made out in the form prescribed by Section 45, Regulation IX. 1810. And it is hereby enacted, that if the Manifest so delivered by the Master and Commander shall not contain a full and true specification of all the Goods imported in the Vessel, the Master or Person in charge thereof shall be liable to a fine of 1,000 Rs.; and any Goods or Packages that may be found on board in excess of the Manifest so delivered, or differing in quality or kind, or in marks and numbers, from the specification contained therein, shall be liable to be seized and confiscated, or to be charged with such increased Duties, as may be determined by the Board of Customs, Salt and Opium; and if any inward-bound Vessel shall remain outside, or below the place so fixed by the Governor of Bengal, the Master or Commander shall in like manner, deliver to the Pilot so soon as the Vessel shall anchor, a Manifest as above prescribed; and if any Vessel entering a Port for which there is a Custom House established, shall lie at anchor therein for the space of twenty-four hours, the Master and Commander whereof shall neglect to deliver

the said Manifest to the Pilot on board, he shall for such neglect, be liable to forfeit the sum of One Thousand Rupees, and no Entry or Port Clearance shall be given for such Vessel, until the fine is paid.

VII. And it is hereby enacted, that no Vessel shall be allowed to break bulk until the Manifest described in the preceding Section of this Act, and another copy thereof to be presented at the time of applying for entry inwards, shall have been received by the Collector of Customs, and order shall have been given by the said Collector for the discharge of the Cargo, and the said Collector may further refuse to give such order if he shall see fit, until any Port Clearances, Cockets, or other papers known to be granted at the places from which the Vessel is stated to have come, shall likewise be delivered to him.

No Vessel to break bulk unless two copies of Manifest have been received.

And entry may be refused until papers of the places of departure are delivered.

VIII. And it is hereby enacted, that it shall be competent to the Collector of Customs at any Port of Bengal, or Orissa at his discretion, to send one or more Officers of Customs on board of any Vessel at any time, and the Custom House Officer so sent, shall remain on board of such Vessel by day and by night, until the Vessel shall leave the Port, or until it be otherwise ordered by the Collector of Customs.

Collector may send Custom House Officer on board any Vessel.

To remain on board till she sails.

IX. And it is hereby enacted, that any Master or Person in charge of such Vessel, who shall refuse to receive a Custom House Officer on board when so deputed as above provided, or shall not afford such Officer suitable shelter and sleeping accommodation while on board, shall be liable to fine not exceeding the sum of 500 Rupees for each day, during which

Persons refusing to admit Custom House Officers, or not giving them proper accommodation, liable to Fine.



such Officer shall not be received and provided with suitable shelter and accommodation, which fine shall be adjudged by, and at the discretion of the Board of Customs, Salt and Opium, at Calcutta, and the Vessel by the Master or Person in charge of which such fine shall have been incurred, shall not be moved until the same shall be paid.

Collector may order a Vessel to be searched.

X. And it is hereby enacted, that whenever a Collector of Customs shall see cause to direct that any Vessel shall be searched, he shall issue his warrant or written order for the same, addressed to the Custom House Officer on board, or to any other Officer under his authority, and upon production of such order, the Officer bearing it shall be competent to require any Cabins, Lockers or Bulkheads to be opened in his presence, and if not opened upon his requisition, to break the same open, and any Goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the Collector of Customs, shall be confiscated, and any Master or Person in charge of a Vessel, who shall resist such Officer, or refuse to allow the Vessel to be searched when so ordered by the Collector of Customs, shall be liable upon conviction for every such offence, to a fine of 1,000 Rupees, to be adjudged by any Magistrate or Justice of the Peace of the place.

Bulkheads to be broken open if not opened on requisition.

Any concealed Goods to be confiscated.

Resistance or refusal of Masters punishable with fine of 1,000 Rs.

Goods not to be landed or put on board till entry of the Ship is duly made.

XI. And it is hereby enacted, that no Goods shall be allowed to leave any Vessel, or to be put on board thereof, until entry of the Vessel shall have been duly made in the Custom House of the Port, and Order shall have been given for discharge of the Cargo thereof as above provided; and it shall be the duty of the Custom House Officer on board,

and of all Officers of Customs to seize as contraband, any Goods which shall have been removed or put on board of any Vessel, in contravention of the above provision, or which any attempt shall have been made to remove from, or to put on board of, any Vessel in contravention of the above provision. And after entry of the Vessel at the Custom House in due form, such part of the Cargo as may not be intended and declared for re-exportation in the same Vessel, shall be sent to land. And Export Cargo shall be laden on board thereof according to the rules and practice now in force, and if an attempt be made to land or put on board Goods or Merchandise in contravention thereof, the Goods or Merchandise shall be liable to seizure and confiscation.

Cargo to be sent ashore and laden outwards according to existing forms.

XII. Provided however, and it is hereby enacted, that no Goods shall be allowed to leave any Vessel under the said rules, unless the same be duly Manifested, and any Goods found on board in excess of the Manifest, or not corresponding with the specification and description therein contained, shall be seized by the Custom House Officer on board, in order that they may be dealt with as prescribed in Section VI. of this Act; and if Goods entered in the Manifest shall not be found on board the Vessel, or if the quantity found be short, and the deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House, or at such other Ghant or place as the Collector of Customs shall have prescribed or permitted, there to be passed in due form, the Master or Commander shall be liable to a penalty not exceeding five hundred Rupees for every missing or deficient package of unknown va-

Goods unmanifested not to be landed in ordinary form.

But to be seized on board.

Master to be answerable that all Goods manifested are forthcoming and duly passed.

Under of the

each missing package of unknown value or double Duty if assessible.

Rule for presenting an amended or supplemental Manifest.

Custom House Officers taking unauthorized Fees or Bribes subject to penalty of 500 Rupees.

Same penalty on persons offering.

Collector to investigate and adjudge confiscation.

lue, and for twice the amount of Duty chargeable on the Goods deficient and unaccounted for, if capable of being assessed therewith. Provided however, that nothing herein contained, shall be construed to prevent the Collector of Customs from permitting the Master or Commander of any Vessel, to amend obvious errors or to supply omissions from accident or inadvertence by furnishing an amended or supplemental Manifest; but the receiving of such shall always be discretionary.

XIII. And it is hereby enacted, that any Custom House Officer whatsoever who shall demand or accept any gratuity not authorized by any existing Regulation or Order of Government in consideration of doing, or of omitting to do, any act in his Official capacity, shall forfeit for every such offence, the sum of five hundred Rupees, and any person who shall offer a Bribe to any Custom House Officer in order to induce such Officer to act in a manner inconsistent with his duty, shall forfeit a like sum, and these penalties shall be adjudged on conviction before any Magistrate or Justice of the Peace of the Town, District, or Place where the Custom House may be established by such Magistrate, and in default of payment, any person so convicted shall be committed to the Civil Jail of the City or District until the fine be paid, or for a period not exceeding six months.

XIV. And it is hereby enacted, that when Goods shall be seized as contraband and liable to confiscation, the Collector of Customs shall investigate the case, and according to his judgment, shall either release the Goods or adjudge them to con-

fiscation, and whenever he shall declare Goods to be confiscated, he shall report his proceedings for confirmation and final adjudication by the Board of Customs, Salt and Opium. Provided however, that nothing herein contained, shall be construed to prevent the Governor of Bengal from ordering the release of Goods seized, or from remitting any penalty whatsoever that may be incurred for contravention of the Customs Laws.

Board's confirmation necessary.

XV. And it is hereby further enacted, that twenty days, exclusive of Sundays and Holidays, shall be allowed for the discharge of the Import Cargo of Vessels not exceeding six hundred tons burthen, and thirty days, exclusive of Sundays and Holidays, for the discharge of the Import Cargo of Vessels exceeding that burthen, and the said periods shall be calculated from the day of the Tide Waiter, or other Custom House Officer first going on board. And if the whole Cargo be not discharged by the expiration of the above stated periods respectively, the Master or Commander shall be charged with the Tide Waiter's, or other Officer's Wages and other expences, for any further period that he or they may be detained on board. And if the Owners, Importers or Consignees do not bring their Goods to land within the periods above fixed, it shall be the duty of the Master or Commander so to do. And if any Goods remain on board after the time fixed as above, for the discharge of the Import Cargo, the Collector may order the same to be landed and ware-housed for the security of the duties chargeable, and of any freight and primage, and other demands that may be due there-

Twenty or thirty days allowed to clear inwards according to tonnage.

After which the Master to pay charges of the Custom House Officer.

Master to land Goods if Consignees do not.

If these fail Collector may land and ware-house.



## ACT No. XIV. OF 1836.

And may land packages before 20 days with consent of Master.

on, giving his receipt to the Master for the same. Provided always, that in all cases it shall be lawful for the Collector, or other Officer in charge of the Custom House, that the consent of the Master of the Vessel, to cause any packages to be brought on shore and to be deposited in the Government Warehouse for the security of the Duties and Charges thereon, although twenty days may not have expired from the entry of such Vessel; and in case Goods so landed and ware-housed, or any Goods brought to land from any Vessel, be not claimed and cleared from the Custom House within three months from the date of landing,\* it shall be competent to the Collector to sell the same on account of the Duties, Freight, and other Charges incurred and due thereon.

Further period of 15 or 20 days for continuous lading for export.†

If the Vessel be laid up Tide Waiter to search and leave, certifying that she is empty.

XVI. And it is hereby enacted, that a further period of fifteen days, Sundays and Holidays excluded, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed 600 tons burthen, and twenty days, if exceeding that burthen, when the lading and unlading thereof shall be continuous, and the Master or Commander shall in such case, not be charged with the wages and expences of the Custom House Officer on board until after the expiration of such additional periods respectively. And if a Vessel having discharged her Import Cargo, shall be laid up, the Custom House Officer on board shall be

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\* Altered to 3 months from the date of *Ships' Entry*, see Act 16 of 1837, Sect. 13.

† Extended by Govt. Order, of the 19th Sept. 1838, to 20 and 30 days respectively. Further extended by Government Order of the 15th May 1839, to 25 and 35 days respectively.

withdrawn so soon as he shall certify that no Goods remain on board excepting necessary Stores and Articles for use, and when a Vessel so laid up, shall be entered at the Custom House for receipt of Export Cargo, a Custom House Officer shall be sent on board and if the said last-mentioned Officer shall certify that no Goods are on board saving as above excepted, twenty days, exclusive of Sundays and Holidays as above, shall be allowed from the date of such certificate for the lading outwards of a Vessel not exceeding 600 tons, and thirty days for Vessels exceeding that burthen, after which periods respectively, the Master and Commander shall be charged with the wages and expences of the Custom House Officer on board to the date of the Vessel's sailing from the Port.

20 and 30 days according to tonnage allowed for lading a Vessel out-wards after being laid up, but search and certificate that nothing is on board, necessary.

XVII. And it is hereby enacted, that if any person in charge of any Vessel shall have become liable to any penalty, fine or demand, on account of any act or omission relating to Customs, the Collector of Customs shall be competent, subject to the Orders of the Board of Customs, Salt and Opium, to refuse Port Clearance to such Vessel until the fine shall be discharged.

When penalty has been incurred by a Master.

XVIII. And it is hereby enacted, that upon any Goods passed through the Custom House for shipment, the application for which shall be presented after Port Clearance shall have been taken out, double the prescribed Duty shall, in all cases, be levied, and if the Goods be free, five per Cent. upon the market value shall be levied thereon.

The Collector may refuse Port Clearance of the Vessel till it be paid.

Goods shipped after Port Clearance to pay double Duty, and 5 per Cent. if free.

XIX. And it is hereby enacted, that when a Vessel having cleared out from any Port shall put back from stress of weather, or it shall for any other

In case of re-landing for damage, &c., Officer to proceed on board to

And Cargo not to be exempt from Duty on re-export, unless all the while in charge of Custom House Officers.

Proviso for re-importation when Duties and Drawbacks are to be refunded.

And Master to forfeit the value of Drawback Goods not forthcoming.

mage or from other cause, be necessary that the Cargo of a Vessel that has cleared out, shall be unshipped or re-landed, a Custom House Officer shall be sent to watch the Vessel and take charge of the Cargo during such re-landing or removal from on board; and the Goods on board such Vessel shall not be allowed to be transhipped or re-exported, free of duty, by reason of the settlement of Duty at the time of first export, unless the Goods shall be lodged in such place as shall be allowed by the Collector of Customs, and shall remain while on land, or while on board of any other Vessels under special charge of the Officers of Customs, until the time of re-export, and all charges attending such custody, shall be borne by the Exporter, or by the Applicant for this advantage. Provided however, that in all cases of return to Port after Port Clearance, on account of damage or for stress of weather, it shall be lawful for the Owner, or for the Master and Commander to re-enter the Vessel and land the Cargo under the rules for the importation of Goods, and the Export Duty shall in that case be refunded, and the amount paid in Drawback be reclaimed, and the Goods be placed in all respects as before being passed for exportation; and if Goods, on account of which Drawback has been paid, be not found on board the Vessel, the Master shall forfeit the entire value thereof, unless he account for them to the satisfaction of the Collector of Customs.

XX. And it is hereby enacted, that when Goods shall be re-landed before the lading of any Vessel is complete and Port Clearance has been granted, the Duty levied upon such Goods, shall be returned to

the Exporter, but no refund shall be made of Duty paid on the export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, except the Vessel shall have put back from stress of weather or for damage, and the Goods shall have been re-landed under the Rule contained in Section XIX of this Act.

No refund of Export Duty after Port Clearance.

XXI. And it is hereby further enacted, that Vessels owned by natives of Arabia and coming from the Ports thereof, and likewise the Vessels of any Country or Port of Asia not subject to the Dominion of the King of the United Kingdom of Great Britain and Ireland, excepting Dhoonies and small Craft from the Maldiva and Nicobar Islands as herein under provided, shall be deemed Foreign Vessels.\*

Arabs and other Foreign Asiatic Vessels to be deemed Foreign.

XXII. And it is hereby enacted, that Dhoonies, Country Craft, and other small Vessels, not brought into the Port of Calcutta by Pilots, shall be required to anchor and moor in such part of the River Hooghly as shall be marked out by the Collector of Customs, with the sanction of the Board of Customs, Salt and Opium; and if any such Vessel shall anchor in any other part of the River than as so marked out, and the Master or Person in charge thereof shall not immediately upon being ordered so to do, move his Vessel to the place marked out, he shall be liable to a fine of 100 Rupees, to be adjudged by the Collector of Customs, and the Vessel, or any part of its Equipment or Cargo may be seized and sold in satisfaction of such fine—and Goods shall be

Dhoonies, &c. to be required to anchor in a particular part of the River.

Penalty if not moved to said Ghat when required, 100 Rs.

Vessel, its Equipment or Cargo may be seized.

\* Modified. See Notification of the 14th June, 1837, by which Arab and other Vessels are permitted to enter under the privileges of British Vessels.

Dhoonies, &c.,  
from Maldives and  
Nicobars to be British  
Vessels.

landed from such Vessels and put on board for Export according to such rules and at places as shall be prescribed by the Collector of Customs, and Vessels of this description coming from the Maldives, or from the Nicobar Islands, shall be considered as British Vessels.

#### SCHEDULE A.

*Rates of Duty to be charged on Goods imported by Sea into any Port of the Presidency of Fort William in Bengal.*

| No. | Enumeration of Goods.                                                                                                | When Imported on British Bottoms. | When Imported on Foreign Bottoms.* |
|-----|----------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------|
| 1   | Bullion and Coin, .....                                                                                              | Free, .....                       | Free.                              |
| 2   | Precious Stones and Pearls, (1) .....                                                                                | Ditto, .....                      | Ditto.                             |
| 3   | Grain and Pulse, .....                                                                                               | Ditto, .....                      | Ditto.                             |
| 4   | Horses and other Living Animals, .....                                                                               | Ditto, .....                      | Ditto.                             |
| 5   | Ice, .....                                                                                                           | Ditto, .....                      | Ditto.                             |
| 6   | Coal, Coke, Bricks, Chalk and Stones, (2) .....                                                                      | Ditto, .....                      | Ditto.                             |
| 7   | Books printed in the United Kingdom, or in any British Possession, (3) .....                                         | Ditto, .....                      | 3 per Cent.                        |
| 8   | Foreign Books, .....                                                                                                 | 3 per Cent., ...                  | 6 per Cent.                        |
| 9   | Marine Stores, the produce or manufacture of the United Kingdom, or of any British Possession, (4) .....             | 3 per Cent., ...                  | 6 per Cent.                        |
| 10  | Do. do. the produce or manufacture of any other place or country, .....                                              | 6 per Cent., ...                  | 12 per Cent.                       |
| 11  | Metals, wrought or unwrought, the produce or manufacture of the United Kingdom, or any British Possession, (5) ..... | 3 per Cent., ...                  | 6 per Cent.                        |
| 12  | Metals, do. do. excepting Tin, the produce or manufacture of any other place, .....                                  | 6 per Cent., ...                  | 12 per Cent.                       |
| 13  | Tin, the produce of any other place than the United Kingdom, or any British Possession, .....                        | 10 per Cent., ...                 | 20 per Cent.                       |
| 14  | Woollens, the produce or manufacture of the United Kingdom, or any British Possession, (6) .....                     | 2 per Cent., ...                  | 4 per Cent.                        |

\* Distinction between British and Foreign Bottoms done away with, by Act VI of 1848.

| No. | Enumeration of Goods.                                                                                                                                                                                      | When Imported<br>on British<br>Bottoms.             | When Imported<br>on Foreign<br>Bottoms. |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------|
| 15  | Do. the produce of any other place<br>or country, .....                                                                                                                                                    |                                                     | 8 per Cent.                             |
| 16  | Cotton and Silk Piece Goods, Cot-<br>ton, Twist and Yarn, the pro-<br>duce of the United Kingdom, or<br>of any British Possession, (?) ...                                                                 | 4 per Cent., ...<br>3½ per Cent., ...               | 7 per Cent.                             |
| 17  | Do. the produce of any other place,                                                                                                                                                                        | 7 per Cent., ...                                    | 14 per Cent.                            |
| 18  | Opium, .....                                                                                                                                                                                               | 24 Rs. per Seer {<br>of 80 Tolas, ...               | 24 Rs. per Seer of<br>80 Tolas.         |
| 19  | Salt, .....                                                                                                                                                                                                | Rs. 3-4 per Md. {<br>of 80 Tolas }<br>per Seer. ... | Rs. 3-4 per Md. of<br>80 Tolas p. Seer. |
| 20  | Alum, .....                                                                                                                                                                                                | 10 per Cent. ...                                    | 20 per Cent.                            |
| 21  | Camphor, .....                                                                                                                                                                                             | 10 per Cent. ...                                    | 20 per Cent.                            |
| 22  | Cassia, .....                                                                                                                                                                                              | 10 per Cent. ...                                    | 20 per Cent.                            |
| 23  | Cloves, .....                                                                                                                                                                                              | 10 per Cent. ...                                    | 20 per Cent.                            |
| 24  | Coffee, .....                                                                                                                                                                                              | 7½ per Cent. ...                                    | 15 per Cent.                            |
| 25  | Coral, .....                                                                                                                                                                                               | 10 per Cent. ...                                    | 20 per Cent.                            |
| 26  | Nutmegs and Mace, .....                                                                                                                                                                                    | 10 per Cent. ...                                    | 20 per Cent.                            |
| 27  | Pepper, .....                                                                                                                                                                                              | 10 per Cent. ...                                    | 20 per Cent.                            |
| 28  | Ratans, .....                                                                                                                                                                                              | 7½ per Cent. ..                                     | 15 per Cent.                            |
| 29  | Tea, .....                                                                                                                                                                                                 | 10 per Cent. ...                                    | 20 per Cent.                            |
| 30  | Vermilion, .....                                                                                                                                                                                           | 10 per Cent. ...                                    | 20 per Cent.                            |
| 31  | Wines and Liqueurs, .....                                                                                                                                                                                  | 10 per Cent. ...                                    | 20 per Cent.                            |
| 32  | Spirits, Consolidated Duty, includ-<br>ing that levied heretofore thro'<br>the Police of Calcutta, .....                                                                                                   | 9 As. per Im-<br>perial Gallon. }                   | 16 As. per Impe-<br>rial Gallon.        |
|     | And the Duty on Spirits shall be<br>rateably increased as the strength<br>exceeds of London proof, and<br>when imported in bottles, five<br>quart bottles shall be deemed<br>equal to one Imperial Gallon. |                                                     |                                         |
| 33  | All Articles not included in the<br>above enumeration, .....                                                                                                                                               | 3½ per Cent. ...                                    | 7 per Cent.                             |

[Notes to Schedule A. Continued.]

| Enumeration of Goods. |                                                                                                                                        | When Imported on British Bottoms. | When Imported on Foreign Bottoms. |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|
| (6)                   | Woollens, ..... { Under this head are comprised all articles manufactured from Wool, viz., Lamb's Wool, Lascar's Woollen Caps, ..... } | 3                                 | 6                                 |
|                       | <i>Piece Goods.</i>                                                                                                                    |                                   |                                   |
|                       | { Silk Handkerchiefs, China Silk and Crape Shawls, Cotton and Silk Scarfs, }                                                           | 3½                                | 7                                 |
| (7)                   | { Ribbons, ..... }                                                                                                                     | 3½                                | 7                                 |
|                       | { Mixed Goods, ... }                                                                                                                   | 3½                                | 7                                 |

And when the Duty is declared to be *ad valorem*, it shall be levied on the Market value without deduction, and if the Collector of Customs shall see reason to doubt whether the Goods come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs, to call on the Importer to furnish evidence as to the place of manufacture or production, and if such evidence shall not satisfy the said Collector of the truth of the declaration, the Goods shall be charged with the highest rate of Duty, subject always to an appeal to the Board of Customs, Salt and Opium.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, provided the

re-export be made within two years of the date of import as per Custom House Register, and the Goods be identified to the satisfaction of the Collector of Customs, there shall be retained one-eighth of the amount of Duty levied, and the remainder shall be repaid as Drawback. And if Goods be re-exported in the same Ship without being landed (always excepting Opium and Salt, in regard to which the special rules in force shall continue to apply) there shall be no Import Duty levied thereon.\*

SCHEDULE B.

*Rates of Duty to be charged upon Goods exported by Sea from any Port or Place in the Presidency of Fort William in Bengal.*

| No. | Enumeration of Goods.                                                                                                     | Exported on British Bottoms.                                                                                                          | Exported on Foreign Bottoms.                                                                                         |
|-----|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 1   | Bullion and Coin, .....                                                                                                   | Free,.....                                                                                                                            | Free.                                                                                                                |
| 2   | Precious Stones and Pearls, ...                                                                                           | Ditto, .....                                                                                                                          | Ditto.                                                                                                               |
| 3   | Books printed in India, .....                                                                                             | Ditto, .....                                                                                                                          | Ditto.                                                                                                               |
| 4   | Horses and Living Animals, ...                                                                                            | Ditto, .....                                                                                                                          | Ditto.                                                                                                               |
| 5   | Opium purchased at Government Sales in Calcutta, .....                                                                    | Ditto, .....                                                                                                                          | Ditto.                                                                                                               |
| 6   | Cotton, Wool exported to Europe, the United States of America, or any British Possession in America, <sup>(1)</sup> ..... | Ditto,.....                                                                                                                           | 8 As. pr. Md. of 80 Tolas to the Sr.                                                                                 |
| 7   | Ditto ditto exported to places other than above,.....                                                                     | As. 8 p. Md. of 80 Tolas p. Sr. ...                                                                                                   | As. 16 p. Md. of 80 Tolas to the Sr.                                                                                 |
| 8   | Sugar and Rum exported to the United Kingdom, or to any British Possession, <sup>(2)</sup> ...                            | Free, .....                                                                                                                           | 3 per Cent.                                                                                                          |
| 9   | Ditto exported to any other place, .....                                                                                  | 3 per Cent. ....                                                                                                                      | 6 per Cent.                                                                                                          |
| 10  | Grain and Pulse of all sorts, {                                                                                           | 1 Anna pr. bag not exceeding 2 Mds. of 80 Tolas to the Seer, or if exported otherwise than in bags $\frac{1}{2}$ an anna per Md. .... | 2 As. per bag not exceeding 2 Mds. of 80 Tolas to the seer; or if exported otherwise than in bags, 1 Anna per Maund. |

\* See also Act XVI. of 1837, Sec. 14, this Clause has now retrospective effect.



| No. | Enumeration of Goods.                                     | Exported on British Bottoms.                   | Exported on Foreign Bottoms.             |
|-----|-----------------------------------------------------------|------------------------------------------------|------------------------------------------|
| 11  | Indigo, .....                                             | { Rs. 3 p. Md. of 80 }<br>Tolas to the Seer, } | Rs. 6 p. Md. of 80<br>Tolas to the Seer. |
| 12  | Lac Dye and Shell Lac, .....                              | 4 per Cent., .....                             | 8 per Cent.                              |
| 13  | Silk, Raw Filature, .....                                 | { 3½ As. p. Seer of }<br>80 Tolas, .....       | 7 As. p. Seer of 80<br>Tolas.            |
| 14  | Silk, Bengal Wound, .....                                 | { 8 As. p. Seer of }<br>80 Tolas. }            | 6 As. p. Seer of 80<br>Tolas.            |
| 15  | Tobacco, .....                                            | 4 As. p. Maund,                                | 8 As. per Maund.                         |
| 16  | All Country Articles not enumerated or named above, ... } | 3 per Cent., .....                             | 6 per Cent.                              |

## NOTES TO THE ABOVE SCHEDULE.

| Enumeration of Goods.  |                                                                                                                             | Export-<br>ed on<br>British<br>Bottoms. | Export-<br>ed on<br>Foreign<br>Bottoms. |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| (1) Cotton, Wool, .. } | Cotton Flyings or refuse Cotton is considered unenumerated,                                                                 | 3                                       | 6                                       |
| (2) Sugar and Rum, }   | The word Sugar includes all extracts from the Sugar Cane, as Molasses, Jaggry, Goor, Treacle Syrup, .....                   |                                         |                                         |
|                        | Sugar shipped as stores on a Vessel proceeding to a British Possession is Dutiable, as Stores are consumed any where, }     | 3                                       | 6                                       |
|                        | Sugar and Rum shipped to any British Possession on the Continent of India are Dutiable, See Section II, Act XVI. of 1837. } | 3                                       | 6                                       |

And when the Duty is declared to be *ad valorem*, the same shall be levied on the market value of the Article at the place of export, without deduction.

And in settling for the Duties on Exports by

Sea, credit shall be given for payment of Inland Customs Duty, and Drawback shall be allowed of any excess of Duty paid upon production of Rowannahs under the following conditions, until the 1st April, 1837 :

*First.*—That the Goods shall be identified, and destination to the Port of Export, proved in the usual manner.

*Second.*—That the Rowannahs shall bear date before the 1st April, 1836, and the Goods shall not have been protected thereby, or by the original thereof more than two years.


And after the said 1st April, 1837, credit shall not be given, nor shall Drawback be allowed, of any Inland Customs or Land Frontier Duty paid at any Custom House or Chokee of the Jumna Frontier Line, or of Benares except only upon the Article of Cotton Wool covered by Rowannahs, taken out at the Custom Houses of the Western Provinces, and proved to have been destined for Export by Sea when passed out of those Provinces.

No. 37.

ORDERS BY THE RIGHT HONORABLE THE  
GOVERNOR OF BENGAL.

NOTICE.

*Fort William, General Department, the  
30th May, 1836.*

Under the powers conferred by the 6th Section of the Act No. XXV. of this year, the Governor of Bengal,  of Kedgerree, in the

River Hoogly, as the place beyond which no Vessel inward-bound shall pass, until the Master and Commander shall have delivered a Manifest of the Cargo and Goods laden therein, drawn up in the form prescribed by Section 45, Regulation IX. 1810, to the Pilot on board, in order that it may be forwarded to Calcutta in such manner as may be ordered by the Marine Board.

H. T. PRINSEP,

*Secy. to Govt.*

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## BONDING ACT.

ACT No. XXV. OF 1836.

*Passed by the Right Hon'ble the Governor General of India in Council, on the 31st October, 1836.*

I. It is hereby enacted, that it shall be lawful for the Governor, or Governor in Council of any Presidency, to declare any Port within the Territories of such Presidency, a Warehousing Port.

Governments of  
Presidencies to de-  
clare Warehousing  
Ports.

II. And it is hereby enacted, that it shall be lawful for any person who imports Goods into any such Warehousing Port, to lodge such Goods in any Public Warehouse, or in any Private Warehouse, licensed in the manner hereinafter described.

Importers may  
then Warehouse.

III. And it is hereby enacted, that applications shall be made for the admission of such Goods into such Warehouses as aforesaid in the Form A. attached to this Act, and the said Form shall be signed by the Importer, Owner, or Consignee; and no Goods shall be lodged in any such Warehouse until they shall have been assessed for Customs Duty, according to the Rules in force at the place of importation, and the Keeper of every such Warehouse shall be answerable for the weight or gauge reported by the Custom House Officers, who shall have assessed the said Goods, deducting the wastage hereinafter allowed.

Making Applica-  
tion in form A.  
annexed.

Goods first to be  
assessed for Cust-  
oms Duty.

Warehouse keep-  
er to be answer-  
able for weight or  
gauge of the Cust-  
om House, allow-  
ing for wastage.

IV. And it is hereby enacted, that when Goods shall be passed by tale or by weight, every omission or misdescription shall be deemed to be a

Misdescription of  
Tale, Goods, or  
Packages to injury  
of revenue, pun-

ishable by fine of ten times the loss.

Error of overstatement may be rectified before, not after entry into Warehouse.

Packages to be marked and numbered before reception into Warehouse.

When the Duty exceeds 100 Rupees Bond may be executed for it in Form B.

And Goods may then remain in Warehouse for fifteen months without demand of Duty.

Bond to be for twice the Duty and to bear interest from the date of demand.

The Obliges to be bound for all Duties & Charges claimable on the

nue, shall be an offence punishable with fine, not exceeding ten times the greatest amount of duty which could have been lost to the Government in consequence of such omission or misdescription; and if Goods shall have been overstated in quantity or value, the error may be rectified prior to the lodging of the said Goods in such Warehouse as aforesaid, but not after the said Goods have been so lodged.

V. And it is hereby enacted, that no packages of Goods shall be admitted into any Public or Licensed Warehouse unless numbered and marked in plain and legible characters, with the initials of the Owner, Importer or Consignee, and with a description of Goods contained therein.

VI. And it is hereby enacted, that upon Goods Warehoused under the provisions of this Act, when the Import Duty chargeable shall exceed the sum of one hundred Rupees, the Importer or Consignee shall be allowed to execute a Bond for the amount of duty chargeable in the Form hereunto annexed, marked B; and when such Bond shall have been executed, the Goods shall be allowed to remain in Warehouse for a period not exceeding fifteen months, without being liable to the demand of Import Duty of hereon. And the Bond to be taken under this Section, shall be for twice the amount of Import Duty assessed on the Goods, and shall stipulate for interest to be payable from the date of the demand of any sum due on account of the Goods at such rate not exceeding six per cent. as shall be fixed by the Board or other controlling of authority of Customs: and the Party executing the same, shall be bound thereby for the payment of all

Duties and Charges that shall be claimable on account of the Goods, and of any penalties that may be incurred for violation of the Custom Laws in respect to the same.

Goods and for all Penalties.

VII. Provided always, that if any Owner, Importer, or Consignee shall omit to pay any duty or penalty that may fall due on account of Goods Warehoused under this Act, it shall be lawful for the Collector of Customs at his option, either to proceed upon the Bond, or to cause such portion of the Goods, Warehoused, on account of which the duty or penalty may be demanded, as to him may seem fit to be detained, in satisfaction thereof; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the Importer, Owner, or Consignee) the Goods so detained shall be liable to be sold in satisfaction of the demand. And the proceeds of sale so made of Goods detained, shall be written off, upon the Bond in discharge thereof to the amount received less the charges of the sale: and if there be any surplus obtained from such sale beyond the amount demanded, such surplus shall be paid over to the Owner or Consignee of the Goods, and no transfer or assignment of the Goods shall prevent the Collector from proceeding against the Goods in the manner above provided, for any demand for Customs Duties or Penalty claimed thereon.

But Collector to have power to proceed against the Goods or under the Bond at his option.

And to detain Goods and sell after ten days if the demand be not paid.

Proceeds of Sale to be written off on the Bond.

And surplus paid over to the owner of the Goods.

No transfer to bar this process.

VIII. And it is hereby provided, that if at the end of fifteen months, the Owner or Consignee of Goods shall desire to keep them in Warehouse for a further period, the Board or other controlling authority of Customs, shall be competent to permit him so to keep them for a like further period not

After fifteen months the Board may renew the Bond for other fifteen months.

exceeding fifteen months, on the Bonds being renewed by the parties applying for the same.

Goods re-landed from a Vessel put back may be Warehoused without Bond and reshipped under the previous Settlement of Duties.

IX. And it is hereby enacted, that when a Vessel after having cleared from the Port shall return, and the Owners, Agents, or Shippers of the Cargo of such Vessel, or any part thereof, shall desire to land the same for re-export, such Goods shall be admitted to Warehouse, and being so declared and registered, re-export may be made thereof under the previous Settlement for Duty, unless the bottom\* in which the re-export is made, be one on account of which the Goods are chargeable with increased Duty, in which case the Goods shall be chargeable only with the difference, and no Bond shall be taken on account of Duties for such re-landed Goods unless the Goods shall be liable to Duty on being passed through the Custom House for Importation.

Exception.

Reserved Duty on re-export to be chargeable on removal of Goods for Shipment and Bonds to be cancelled on payment thereof.

X. And it is hereby enacted, that upon the re-exportation by Sea of Goods Imported and Warehoused under Bond for the Duty, as provided in this Act, within the period during which such Goods are by this Act permitted to continue in Warehouse, and upon payment of all reserved Duty which may be due on account of such Goods, and of any charges or penalties that may have been incurred on account of the Goods, the Bond executed at the time of lodging the Goods in Warehouse, shall be deemed to have been discharged and be cancelled accordingly.

XI. And it is hereby enacted, that if any

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\* Distinction of bottoms done away with by Act VI. of 1848.



Goods lodged in Warehouse, in the manner aforesaid, shall be removed or taken from the Warehouse otherwise than for exportation by Sea, or if the Goods be not cleared from the Warehouse and exported at the expiration of the time during which such Goods are permitted by this Act to remain in Warehouse, the Collector of Customs shall demand the full amount of Import Duty chargeable thereon, and any charges or penalties that may have been incurred. And if the amount so claimed, be not paid within ten days from the date of the demand, the Collector of Customs shall be entitled to realize the same either by putting the Bond in suit, or at his option, by causing the Goods, or any sufficient portion thereof, to be sold in satisfaction of the demand.

On removal otherwise than for re-export or if not cleared in time full Import Duty to be levied with interest and charges.

And Collector may cause Goods to be sold in satisfaction if not paid in ten days.

XII. And it is hereby enacted, that whenever any Goods Warehoused and Bonded as aforesaid, shall be removed from any Public or Licensed Warehouse, the Collector of Customs shall cause such removal to be noted on the back of the Bond, and every note so made, shall specify the quantity and description of Goods removed, the purposes for which they have been removed, the date of removal, and name of the person removing them, and the number and date of the Export Pass under which they have been taken away, if removed for exportation by Sea; and of the Import Pass or Order, if removed for importation and the amount of duty paid.

Removal of Goods to be noted in the Bond with particulars.

XIII. And it is hereby enacted, that a Register shall be kept of all Bonds entered into for Customs Duties on Goods Warehoused.

And the same particulars to be registered in the Register of Bonds.



When Registry  
shews all the Bond-  
ed Goods to have  
been cleared out,  
Bond to be cancell-  
ed.

And returned to  
the Obligee.

The Custom  
House Godowns &  
other Government  
Godowns to be Pub-  
lic Warehouses.

These to be un-  
der the Collector or  
Warehouse-keep-  
er's key.

Board to deter-  
mine what Goods  
are to be receiv-  
able into Public  
Warehouse and the  
terms and rates of  
Warehouse rent or  
hire.

said, and entry shall be made in the said Register of all particulars prescribed in the preceding Section of this Act, as to be noted on the Bond, and when the Register shall show that the entire quantity of the Goods covered by any Bond has been withdrawn from Warehouse either through importation and the payment of Duties, or through re-exportation by Sea and payment of the reserve Duties upon such re-export, it shall then be competent to, and be the duty of, the Collector of Customs to cancel the Bond as discharged in full, and to deliver it so cancelled to the Parties who shall have executed, or who shall be authorized to receive the same.

XIV. And it is hereby enacted, that the Warehouse of the Custom House, together with such other Buildings as shall be directed by the Governor General in Council or Governor of the Presidency, or Settlement, shall be Public Warehouses for the reception of the Goods under the provisions of this Act. And every Public Warehouse shall be under the lock and key of the person whom the Governor, or Governor in Council of the Presidency, shall appoint to be responsible for all duties connected with the charge of Goods, their reception into, and delivery from, the Warehouses.

XV. And it is hereby enacted, that the Board or other controlling authority of Customs, shall determine what Goods shall be admitted into every Public Warehouse, in what manner, and on what terms; and shall, from time to time, fix rates of hire for every Public Warehouse, or for the custody of Goods therein, and a Table of

the rates so fixed, shall be placed in a conspicuous part of every such Warehouse.

Table of Rates to be exposed conspicuously.

XVI. And it is hereby enacted, that the Owners or Consignees of Goods lodged in a Public or Licensed Warehouse under this Act, or their Agents, shall have access to their Goods at any time, within the hours of business, in the presence of a Custom House Officer, who shall be deputed to accompany them, upon their making application in writing to the Collector of Customs, or the Warehouse-keeper for the purpose.

Owners to have access to their Warehoused Goods, attended by a Custom House Officer during business hours.

XVII. And it is hereby enacted, that the expences of carriage, packing, and stowage of Goods on their reception into, or removal from, a Warehouse shall, if paid by the Collector or Warehouse-keeper, be chargeable on the Goods, and be defrayed by the Owners or Consignees, in like manner as the Customs Duties before the Goods are removed. And if the Goods be lodged in a Public Warehouse, the Owners or Consignees, shall further pay monthly the Rent and Warehouse Dues on receiving a Bill or written demand from the Collector or Warehouse-keeper for the same. And if the Bill for Rent or Warehouse Dues, be not discharged within ten days from the date of presentation, the Collector of Customs shall have power, (any private transfer or assignment of the Goods notwithstanding) to cause to be sold by Public Auction such sufficient portion of the Goods as he may select in liquidation of his demand. And the Owners and Consignees of Goods shall not be entitled to claim from the Collector of Customs, or Warehouse-keeper, any compensation for any loss

Expenses of carriage, packing, &c. are to be borne by the Owners.

And to be realized as Customs Duties.

Bill for Rent to be sent in monthly.

And if not paid in ten days Goods may be sold in satisfaction.

Collector not answerable for loss by fire or other accident, nor for damage.

that may occur while the Goods are passed into, or out of, the Warehouse, or while they remain therein, unless such loss or injury shall be proved to have been occasioned by the wilful act or neglect of the Warehouse-keeper, or his Officers, or of the Officers of Customs.

Wastage to be  
allowed as per Ta-  
ble.

XVIII. And it is hereby enacted, that allowance shall be made for the wastage of Goods deposited in Warehouses according to the following Table, as the rate of wastage for one year, and the Import Duty shall be settled on the quantities registered at the time of Importation, wastage at these rates notwithstanding:

*Table of Wastage to be allowed upon Goods when applied to be removed either from Public or Private Licensed Warehouses.*

| <i>Description of Goods.</i>    | <i>Rate of Wastage</i>  |
|---------------------------------|-------------------------|
| Alkali,.....                    | 5 p. cent.              |
| Alum, .....                     | 3    "                  |
| Aromatic Seeds, {               | Anise, ..... 3    "     |
|                                 | Coriander,.... 3    "   |
|                                 | Cummin, ..... 3    "    |
|                                 | Calizerah, ..... 3    " |
|                                 | Cardamoms, ... 3    "   |
| Jowain,.....                    | 3    "                  |
| Betelnut, .....                 | 7½   "                  |
| Brimstone,.....                 | 3    "                  |
| Camphor,.....                   | 2    "                  |
| Coffee,.....                    | 5    "                  |
| Copperas or Green Vitriol,..... | 5    "                  |
| Cotton Wool,.....               | 2    "                  |

| <i>Description of Goods.</i>                 | <i>Rates of Wastage.</i> |
|----------------------------------------------|--------------------------|
| Dry Ginger, .....                            | 10 p. cent.              |
| Gums & Drugs, not otherwise specified, ..... | 3 „                      |
| Iron wrought Bars,.....                      | 3 „                      |
| Indigo,.....                                 | 5 „                      |
| Kutch or Terra Japonica,.....                | 3 „                      |
| Lac, Lac Stick and Seed, .....               | 3 „                      |
| Long Pepper and Long Pepper Root,...         | 3 „                      |
| Oils, Essential and Fragrant, .....          | 8 „                      |
| Rosin or Dammer, .....                       | 7½ „                     |
| Sago,.....                                   | 4 „                      |
| Sugar,.....                                  | 4 „                      |
| Saltpetre,.....                              | 4 „                      |
| Soap,.....                                   | 3 „                      |
| Silk,.....                                   | 5 „                      |
| Spices, {                                    | Cloves, ..... 8 „        |
|                                              | Cinnamon,..... 2 „       |
|                                              | Cassia,..... 2 „         |
|                                              | Mace,..... 3 „           |
|                                              | Pepper, ..... 6 „        |
|                                              | Pimento or Allspice, 2 „ |
| Tobacco, unprepared,.....                    | 5 „                      |
| Turpentine, .....                            | 8 „                      |
| Tutenague,.....                              | 2 „                      |

Wines and Spirits in Cask—a deduction for ullage of 10 per cent. shall be allowed at the time of being received into Warehouses.

XIX. And it is hereby enacted, that the Board or other Controlling Authority of Customs, shall have power to License Warehouses belonging to private persons for the reception of Goods, with duty bonded under the rules of this Act, in like manner as prescribed for Public Warehouses.

Board may  
License any Pri-  
vate Warehouses.

License to be re-  
vocable at pleasure  
unless otherwise  
stipulated.

Applications for  
License for Private  
Warehouse to be in  
Form C. with par-  
ticulars filled up.

Collector or  
Warehouse keeper  
to have access to all  
Licensed Ware-  
houses for himself  
and his Officers.

Proprietors re-  
fusing admittance.

Subject to penal-  
ty of 1000 Rs. and  
withdrawal of Li-  
cense.

Bonds for Duty  
to be put in suit  
seven days after  
notice of such  
penalty or of with-  
drawal of License.

If Goods be  
found deficient  
beyond the wast-  
age allowance at

every License so granted to a Private Warehouse, shall be liable to be revoked at pleasure by the Board, or other Controlling Authority of Customs unless otherwise specially stipulated in the License.

XX. And it is hereby enacted, that applications for Licenses for Private Warehouses, shall be drawn up in the Form marked C. annexed to this Act, and shall specify the particulars therein stated and the situation of the Warehouses, and their distances respectively, from the Custom House in English Yards.

XXI. And it is hereby enacted, that the Collector of Customs, or other Warehouse-keeper, shall have access for himself, or for any Officer he may depute for the purpose, to any Private Warehouse licensed as above. And if the Proprietor thereof shall not open the same when required, or shall refuse to admit the Collector or Warehouse-keeper, or the Officer or either upon demand made, at any time within the hours of business at the Port, the Proprietor of the Warehouse shall be liable to a fine not exceeding One Thousand Rupees, and further to have the License for the Warehouse cancelled and withdrawn, and all Bonds executed for Duty chargeable upon Goods therein deposited shall become due and be put in suit for the levy of the Duty and other demands of the Customs, after seven days shall have passed from the date when the Collector of Customs or Warehouse-keeper shall give notice of any License being withdrawn.

XXII. And it is hereby enacted, that if Goods lodged in a Private Warehouse shall be found to be deficient at the time of delivery therefrom

yond the allowance for wastage prescribed in the Table annexed to Section XVIII. of this Act, the Owner or Consignee, or other Party who may have lodged the Goods in the Warehouse, shall, unless the deficiency be accounted for to the satisfaction of the Collector of Customs, forfeit to Government a sum equal to ten times the Duty chargeable on the quantity of Goods deficient; and if Goods be found to exceed the registered quantity, such excess unless similarly accounted for, shall be charged with ten times the ordinary Duty thereon; and when any penalty shall be incurred under this Section, the Goods shall not be removed until the same is paid.

time of delivery from Warehouse.

Owner to forfeit ten times the Duty on the deficiency.

If found excessive ten times the Duty to be paid on the excess.

And Goods to be detained till paid.

**XXIII.** And it is hereby enacted, that the Collector of Customs shall have authority at any time to issue his Warrant or written Order, and to cause any Goods or Packages lodged in a Public or Private Warehouse to be opened and weighed, or otherwise examined as he may direct. And after Goods shall have been so opened or examined, he shall cause the same to be sealed or marked in such manner as to him may seem fit, and when Goods shall have been so sealed or marked (after examination) they shall not be again opened without permission from the Board, or other Controlling Authority of Customs, except when the Proprietor or Consignee shall apply to have them opened, and in every such case, the Packages shall be again sealed or marked as before.

Collector of Customs may issue Warrant for breaking Packages to search and examine Goods.

When re-packed to be sealed.

And seal not to be re-broken without sanction of Board.

Except under Application from Proprietor.

Then to be re-sealed.

**XXIV.** And it is hereby enacted, that when Goods shall be received into Warehouse, or shall be removed therefrom, the Packages shall be

Goods to be stamped on reception into, or delivery from, Warehouse.

stamped with a conspicuous seal or stamp containing the words—

Warehoused and Duty  
Bonded,

or

Delivered for Exportation,

or

Removed for Importation,

The stamp not to be removed or effaced without sanction of Collector.

Under Penalty of Five Hundred Rupees on conviction before a Magistrate.

But Owners may be allowed by the Collector to take samples.

Goods not to be removed from Warehouse without being passed through the Custom House.

accordingly as the Goods may be received or removed for one or other purpose, and any person who shall remove or efface a stamp or seal affixed by an Officer of Customs, or who shall change the outer cover of any package so marked, or change the contents thereof while Goods are in Warehouse, without given notice and obtaining permission of the Collector of Customs, shall, for every such offence forfeit the sum of Five Hundred Rupees upon conviction before a Magistrate or Justice of the Peace of the place. Provided however, that the Owners and Consignees of Goods shall be at liberty to take out samples of their Goods of such limited quantity as shall be deemed by the Collector of Customs, reasonable and proper.

XXV. And it is hereby enacted, that no Goods shall be removed from any Warehouse except under application to the Collector of Customs for the Goods to be passed for Export or for Importation, in like manner as for other Goods passed through the Custom House, or for

removal to another Warehouse, as prescribed in Section XXVIII. of this Act.

XXVI. And it is hereby enacted, that if any Owner or Consignee of Goods, shall in any way break a Package for removal of any part of the Goods, the entire Duty shall be levied for all the Goods contained therein.

If a Package be broken, Duty to be levied on all the Goods contained therein.

XXVII. And it is hereby enacted, that applications to remove Goods from Warehouse shall be made in the Form marked D. hereunto annexed, and twenty-four hours' notice shall ordinarily be given to the Collector of Customs or Warehouse-keeper of the intention to remove Goods.

Applications to remove Goods to be made in Form D.

And twenty-four hours' Notice to be given of removal.

XXVIII. And it is hereby enacted, that Owners or Consignees of Goods Warehoused and Bonded for Duty under this Act, may remove the same from one Public or Licensed Warehouse to any other, and when they shall desire so to remove Goods, they shall make application in the Form marked E. hereunto annexed, furnishing the information specified, and filling up the columns left blank in the said Form, with all the particulars therein contained.

Goods may be removed from one Warehouse to another, application being made in Form E.

XXIX. And it is hereby enacted, that if Goods Warehoused and Bonded for Duty shall be destroyed by fire or other accident, no duty shall be chargeable thereon, provided that if they be destroyed in a Private Warehouse, notice thereof be given to the Collector of Customs or Warehouse-keeper, within forty-eight hours of the discovery of the accident. And if Goods when lodged in Warehouse shall receive damage, they shall be assessed for Duty according to their actual

No Duty to be levied on Goods destroyed by fire or other accident; and if damaged, Duty to be levied on the damaged value.



stamped with a conspicuous seal or stamp containing the words—

Warehoused and Duty  
Bonded,

or

Delivered for Exportation,

or

Removed for Importation,

The stamp not to be removed or effaced without sanction of Collector.

Under Penalty of Five Hundred Rupees on conviction before a Magistrate.

But Owners may be allowed by the Collector to take samples.

Goods not to be removed from Warehouse without being passed through the Custom House.

accordingly as the Goods may be received or removed for one or other purpose, and any person who shall remove or efface a stamp or seal affixed by an Officer of Customs, or who shall change the outer cover of any package so marked, or change the contents thereof while Goods are in Warehouse, without given notice and obtaining permission of the Collector of Customs, shall, for every such offence forfeit the sum of Five Hundred Rupees upon conviction before a Magistrate or Justice of the Peace of the place. Provided however, that the Owners and Consignees of Goods shall be at liberty to take out samples of their Goods of such limited quantity as shall be deemed by the Collector of Customs, reasonable and proper.

XXV. And it is hereby enacted, that no Goods shall be removed from any Warehouse except under application to the Collector of Customs for the Goods to be passed for Export or for Importation, in like manner as for other Goods passed through the Custom House, or for

value and Bond for the same executed for the unexpired term of Warehousing.

Penalties under this Act to be adjudged by the Collector of Customs.

XXX. And it is hereby enacted, that whenever any person shall be charged with having committed any act or neglect for which he is liable to penalty under this Act, the Collector of Customs at the Port, shall be competent to investigate the case, and to adjudge the penalty or to dismiss the complaint, as to him may seem fit. Provided, however, that if the Collector shall adjudge any penalty to be incurred, such judgment shall not be conclusive until the case shall have been reported to the Board or other superior authority of Customs, and the award shall have been confirmed by that Authority; and it is further enacted, that the Board or other Controlling Authority of Customs shall have the power of mitigating any penalty that may be incurred on account of Warehoused Goods to the extent of reducing the same to a levy of double Duty.

Subject to confirmation by the Board or other superior authority of Customs.

A.

FORM OF APPLICATION FOR THE RECEPTION OF  
GOODS IMPORTED BY SEA IN WAREHOUSES.

*To the Collector of Sea Customs at Calcutta.*

SIR,

Please to order the reception into the Government (or Private Warehouse of Mr. A. B. situate at \_\_\_\_\_ and Licensed by No. \_\_\_\_\_ dated \_\_\_\_\_), of the undermentioned Goods being of the growth or manufacture of (place to be stated), and arrived from (Port or Place

to be mentioned) on the (British or other) Ship  
, whereof is Comman-  
der, the Duty upon which Goods has been ad-  
justed in the manner hereafter specified.

| Marks and number<br>of Packages. | Description of<br>Packages & Goods. | Contents of Goods. | Rate of value of the<br>Goods. | Amount value of the<br>Goods as ascer-<br>tained and enter-<br>ed on the landing<br>of the same. | Rate of Duty both<br>of Customs & Town<br>Duty. | Date and No. of Im-<br>portation. | Specification of the par-<br>ticulars of Bonds if<br>the Duty upon the<br>Goods has been Bond-<br>ed. |
|----------------------------------|-------------------------------------|--------------------|--------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------|
| Total,                           |                                     |                    |                                |                                                                                                  |                                                 |                                   |                                                                                                       |

(Date)

(Signed)

By the Owner, Agent, or  
Consignee of the Goods.

B.

FORM OF BOND FOR IMPORT DUTY.

KNOW ALL MEN BY THESE PRESENTS, that  
we now of Calcutta, at Fort William, in  
the Province of Bengal, in the East Indies,  
and of the same place, are jointly  
and severally held and firmly bound unto the  
East India Company in the sum of  
Rs. to be paid to the said  
East India Company, or their certain Attorney,  
Agent, Successors or Assigns, for which payment  
well and truly to be made, we jointly and seve-  
rally bind ourselves and each of us, and our res-

and the said \_\_\_\_\_ for themselves,  
and each of them and their respective Heirs and  
representatives, covenant and agree, that in case of  
dispute touching the matter of this Obligation, or the  
Condition thereof, the same may be heard and de-  
termined in the Supreme Court of Judicature  
at \_\_\_\_\_

being of  
the growth or manufacture of and imported  
by Sea, from on board the Ship  
and entered in the Custom House Books,  
as No. of the Register of Goods imported by  
Sea.

Now the Condition of this Obligation is such, that if the above bounden (the Principal) his or their Heirs, Executors, Administrators, Representatives, or Assigns, shall in all things, well and truly observe and keep all and singular the Rules prescribed in Act No. XXV. of 1836, to be observed and kept by the Owners, Importers or

**\* Now two years and a half.**

Consignees of Goods bonded and Warehoused, and by the persons obtaining permission to bond and Warehouse Goods under the provisions thereof. And if the said (the Principal) his (or their if more than one) Heirs, Executors, Administrators, Representatives, or Assigns, do and shall well and truly pay, or cause to be paid to the Collector of Customs for the time being, for the Port of all such Dues, whether of Custom or of lawful Charges as shall be due, or demandable upon the said Goods, or on account of Penalties incurred in respect to them at or before the expiration of fifteen months\* from the date of these presents, or before, or at the expiration of such further time, as the Board of Customs shall allow in that behalf, together with Interest thereon at the rate of per Cent. per Annum from the date of demand thereof being made by the said Collector of Customs in writing. And further, if the said Goods after being so warehoused, or any part thereof, shall not within the term so fixed, or to be enlarged, be removed from the said Public (or Licensed) Godowns, or in case the said Goods or any part thereof shall be removed from the said Public (or Licensed) Warehouse at any time within the said term either for Importation or for Exportation by Sea, then, and in such case, if the full amount of all such Duties, Charges and Penalties as may be payable or demandable as aforesaid, shall have been first paid and satisfied on the whole quantity of the said Goods;—then this Obligation to be void and of no

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\* Two and a half years.

## ACT No. XXV. OF 1836.

effect; otherwise, and on breach or failure in the performance of the said several Conditions, or any of them, the same to be in full force and virtue. Sealed and delivered, &c.

## C.

## FORM OF APPLICATION TO OBTAIN LICENSE FOR PRIVATE WAREHOUSES.

*To the Collector of Customs at Calcutta,*

SIR,

Please to submit to the Board of Customs (or other Controlling Authority of Customs) my request to be furnished with a License under Act No. XXV. of 1836 for a Warehouse situate at                      and about the distance of                      yards from the Custom House, the dimensions and other particulars of the Godown are stated below, and the same is intended for the reception of all Goods as a general Store House (or as the case may be) the period of License not to exceed (mention the time for which period.)

*Particulars of Godown.*

|                       |   |                                                       |
|-----------------------|---|-------------------------------------------------------|
| Length,—Feet, Inches, | { | Dry, airy, well flued,                                |
| Breadth,—ditto ditto, |   | and puckah built, can contain with perfect safety and |
| Height,—ditto ditto,  |   | convenience about tons of Goods.                      |

The same being my own property or the property of                      (from whom I have engaged the same on a lease of                      ).

(Signed)

(By the Applicant.)

D.

FORM OF APPLICATION FOR REMOVAL OF GOODS  
FROM WAREHOUSES.

*To the Collector of Government Customs,*

SIR,

Please to order to be passed from the (Government or Private) Warehouse of Messrs. A. and Co., situate at (and Licensed under Act No. XXV. of 1836 by No. dated ) the undermentioned Goods intended for Exportation by Sea on the British Ship Captain bound to or for internal consumption; or to be consigned to (any station in the interior as the case may be) the same having been entered in the Books of your office for the said Warehouse, under No. dated by me (or by Messrs. B. and Co., whose certificate of the transfer of the Goods is herewith annexed.)

Marks and Numbers of Cases.  
B. and Co.  
(Name of the Goods.)  
No. 1 to 4.  
☐ X ✓  
Sealed.  
Warehoused for Exportation.

Four Cases of (name of Goods)  
1 Case, Box, Bale, or Parcel,  
containing (here insert the quantity in each case) .....  
1 Ditto .....  
1 Ditto .....  
1 Ditto .....  
Four (Cases, Boxes, Bales or  
Parcels) containing (total contents to be here stated) .....

Custom House value of the above, Rupees  
and please to receive the amount of Duty bonded  
for the said Goods, by Bond No. dated  
allowing Drawback for Exportation on British Bottom (or as the case may be.)

(Signed) (Either by the Owner,  
Agent, or Consignee  
of the Goods.)

h

## E.

FORM OF APPLICATION FOR THE REMOVAL OF GOODS,  
FROM ONE WAREHOUSE TO ANOTHER, DURING THE  
PERIOD FOR WHICH THE INDULGENCE OF WARE-  
HOUSING MAY HAVE BEEN OBTAINED.

*To the Collector of Government Customs at Calcutta,*

SIR,

Please to permit the removal of the under-mentioned Goods from the (Government or other Licensed) Warehouse, to the (Warehouse into which the removal is intended to be made, must here be distinctly described) for the unexpired period of Warehousing due on the Goods, the same having been originally entered by virtue of Act No. XXV. of 1836, in the Books of the Warehouse Department, under No. , dated . , for fifteen months (or such other period as may have been allowed, to be here stated) under all the Obligations and Conditions, at present, attached to the Goods.



| Marks and numbers<br>of Packages. | Description of Pack-<br>ages and of Goods. | Contents of Packages. | Rate of value of<br>Goods. | Amount of value of<br>Goods as entered in<br>Custom House Books. | Rate of Duty charge-<br>able or paid upon<br>the Goods. | Name of the Per-<br>sons by whom<br>Goods first pass-<br>ed into Ware-<br>house. |
|-----------------------------------|--------------------------------------------|-----------------------|----------------------------|------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------|
|                                   |                                            |                       |                            |                                                                  |                                                         |                                                                                  |

*Note.*—If the Goods to be removed shall have been sold or transferred by the original Proprietor or Agent, a Certificate of such Sale or Transfer shall accompany the Application.

(Signed) (By the Owner, Agent, or  
Consignee of the Goods.)



## FOREIGN TRADE ACT.

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ACT No. XIV. OF 1837.

*Passed by the Right Hon'ble the Governor General of India in Council, on the 12th June 1837.*

It is hereby enacted, that whenever any Foreign State in Asia or Africa shall permit within the dominions of such State the Importation or Exportation of Goods in British Vessels on the same terms on which it permits the Importation or Exportation of Goods in Vessels belonging to the subjects of such Foreign State, it shall be lawful for the Governor General of India in Council, by an order in Council, to direct that Goods may be imported into the Territories of the East India Company, or exported thence in Vessels belonging to the subjects of such Foreign State, on the same terms on which such Goods are imported into the said Territories, or exported thence on British Vessels.

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MEMO.—See Notification of 14th June in the *Government Gazette* of 1st July 1837. This privilege conceded to Vessels of the following States, viz.

1. Ports of Arabia and the Persian Gulf.
2. Ports in the Red Sea belonging to the Ruler of Egypt.
3. Dominions of the King of Ava.

ACT No. XVI. OF 1837.

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*Passed by the Right Hon'ble the Governor General of  
India in Council, on the 3rd July 1837.*

I. It is hereby enacted, that from the 15th day of July 1837, Regulation XV. 1817, of the Bengal Code, shall be repealed. XV. of 1817 repealed.

II. And it is hereby enacted, that when the Customs Duties fixed to be levied upon Goods exported by Sea from any Port of Bengal or Orissa shall be *ad valorem*, the value of such Goods shall be declared by the Exporter in the manner prescribed by Regulation VI. 1833 of the Bengal Code for Goods imported into Calcutta by Sea, and the provisions of that Regulation for cases of disputed value (excepting Section IV. thereof, which prescribes the levy of Duty when the Goods are taken for Government) shall apply to Goods intended to be exported by Sea in like manner as for imported Goods, and the value so to be declared by the Exporter, shall include the packages or materials in which the Goods may be contained. Goods Exporting to be treated as Imports in regard to their being taken for the Government, if prices not considered fair by appraiser.

III. And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort William in Bengal, from time to time, by notice in the Official Gazette, to fix a value for any article liable to *ad valorem* Duty, and that the value so fixed by the Governor of the said Presidency shall, till altered by a similar notice, be taken to be the value of such article for the purpose of levying duty on the same. Fixed rates.

Hours and days  
for Loading and un-  
loading.

IV. And it is hereby enacted, that every Master of a Vessel, who shall remove from such Vessel or put on board thereof any Goods, or cause or suffer any Goods to be removed thence or put on board thereof between sun-set and sun-rise, or on any day when the Custom House is closed for business, without leave in writing obtained from the Collector of Customs, shall be punished with a fine not exceeding 500 Rupees.

Fine for Goods  
put on Board in ab-  
sence of a Custom  
House Officer.

V. And it is hereby enacted, that when upon application from the Commander of any Vessel the Custom House Officer shall be removed from on Board thereof under the provisions to that effect contained in Section XVI. of Act XIV. of 1836, if the Commander of such Vessel shall before a Custom House Officer have again been placed in such Vessel, put on board of such Vessel, or cause or suffer to be put on Board of such Vessel, any Goods whatever, such Commander shall be punished with a fine not exceeding 1,000 Rupees, and the Goods shall be liable to be reloaded for examination at the expense of the Shipper or Shippers upon requisition to that effect from the Collector of Customs.

Accommodation  
for Preventive Offi-  
cer and his Servant.

VI. And it is hereby enacted, that the Commander of every Vessel, who is bound to receive a Custom House Officer on Board of such Vessel, shall also be bound to receive on Board one Servant of such Officer, and to provide such Officer and such Servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on Board, and if any Commander of a Vessel shall wilfully disobey the

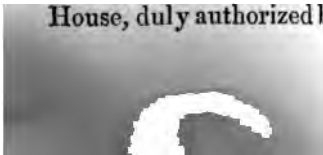
directions contained in this Section, he shall be punished with fine not exceeding 500 Rupees.

VII. And it is hereby enacted, that no Cargo Boat laden with Goods intended for exportation by Sea, shall make fast to, or lie alongside of, any Vessel unless there shall be on board the Boat or have been received by the Custom House Officer on board of the Vessel, a Custom House Permit or Order for the shipment of the Goods. And the Goods on board of any Boat that may so lie alongside or be made fast to a Vessel, if such Goods be not covered by a Custom House Pass accompanying them, or previously received by the Customs Officer on board the said Vessel, shall be liable to confiscation.

Boats along side of a Vessel awaiting Purwannah.

VIII. And it is hereby enacted, that when Goods shall be sent from on board ship for the purpose of being landed and passed for importation, there shall be sent with each Boat-load or other separate dispatch, a Boat-note specifying the number of packages and the marks and numbers or other description thereof, and such Boat-note shall be signed by an Officer of the Vessel and likewise by the Customs Officer that may be on board, and if any imported Goods be found in a Boat proceeding to land without a Boat-note, or if being accompanied by a Boat-note, they be found out of the proper track between the Ship and the Custom House Wharf, or other Wharf or Ghaut at which they have been permitted to be landed, the Boat containing such Goods may be detained by any Inspector, or by any other Officer of the Preventive Service of the Custom House, duly authorized by the Collector of Customs,

Boat-notes and Goods found in Boats out of the immediate line of the place of landing.



and unless the cause of deviation be explained to the satisfaction of the Officers of Customs, the Goods shall be liable to confiscation.

Goods not found  
to correspond with  
description given  
by owner.

IX. And it is hereby enacted, that when Goods shall be brought to be passed through the Custom House, either for importation or exportation by Sea, if the packages in which the same may be contained shall be found not to correspond with the description of them given in the application for passing them through the Custom House, or if the contents thereof be found not to have been correctly described in regard to sort, quality or quantity, or if any Goods not stated in the application be found concealed in or mixed up with the specified articles, all such packages with the whole of the Goods contained therein, shall be liable to confiscation.

Goods landed but  
removed before du-  
ty is paid.

X. And it is hereby enacted, that if any person after Goods have been landed and before they have been passed through the Custom House, removes or attempts to remove them with the intention of defrauding the Revenue, the Goods shall be liable to confiscation.

XI. And it is hereby enacted in modification of the Article of Schedule B. of Act No. XIV. of 1836, which provides that when Sugar or Rum shall be exported on British bottoms to any British Possession, no duty shall be levied thereupon, and if on Foreign bottoms, a duty of 3 per cent. only shall be levied, that the said exemption from duty and advantage of rate shall not hold or apply to the case of Sugar exported to any British Possession or Settlement on the Continent of India (including the Port of Bombay), but duties shall be levied on such

Sugar to Bombay.

exports in the same manner as upon Sugar and Rum exported to other places, and the amount of duties so levied shall be credited, in the adjustment of any import duty to which the Sugar so exported from Bengal may be subject, at any place of Import within the possessions of the East India Company.

XII. And it is hereby enacted, in modification of Section XVIII. of the Act XIV. of 1836, that when Goods shall be shipped after Port Clearance, if the same be imported Goods entitled to Drawback, such Drawback shall be forfeited, but no separate duty shall be levied thereon.

Drawback on Goods shipped after clearance.

XIII. And it is hereby enacted, in modification of Section XV. of Act XIV. of 1836, that if Goods landed at the Custom House be not claimed and cleared from the Custom House within three months from the date of entry of the ship in which such Goods were imported, it shall be competent to the Collector to sell the Goods on account of the Duties, Freight and other charges incurred and due thereon.

Goods to be cleared 3 months from date of ships' entry.

XIV. And it is hereby enacted, that no payment shall be made of Drawback upon any Goods exported from any Port of Bengal or Orissa, unless the export be made within two years from the date of the import in the Custom House Registers, nor unless the claim to receive such Drawback be made at the time of exportation, nor unless the amount due thereupon be demanded within one year from the date of entry for shipment in the Custom House Registers.

Quotation of I. D. R. No.

XV. And it is hereby enacted, that Drawback shall not be allowed upon Goods shipped in Dhoonies.

Dhoonies.



and Native Craft not navigated by Pilots and not having Custom House Officers on board.

Wharfage.

XVI. And it is hereby enacted, in modification of Section LI., Regulation IX. of 1810, that the Board of Customs, Salt and Opium, shall have power to fix, and from time to time to alter the rates of Wharfage and Godown Rent charges, and to determine the time for which Goods shall be allowed to remain on the Wharfs or in the Godowns of the Custom House, free of charge, while the Goods are being passed for Import or Export by Sea.

Weighment.

XVII. And it is hereby enacted, that it shall be lawful for the Collector of Customs, whenever he shall see fit to require that Goods brought by Sea and stowed in bulk, shall be weighed on board ship before being sent to land, and to levy duty according to the result of such weighing.

Fine for obstruction of weighment.

XVIII. And it is hereby enacted, that whoever shall intentionally offer any obstruction to the weighing directed by the preceding Section, shall be punished with a fine not exceeding 500 Rupees.

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## ABOLITION OF OATHS' ACT.

ACT No. XXI. OF 1837.

*Passed by the Right Hon'ble the Governor General of India in Council, on the 25th September, 1837.*

I. It is hereby enacted, that from the first day of October, 1837, it shall be lawful for the Governor in Council of any Presidency of which there is a Council, and for the Governor of any Presidency of which there is no Council, to dispense with any Oath, which by any Regulation of that Presidency or by any Act of the Governor General of India in Council is now required to be taken, and that it shall be lawful for the Lieutenant Governor of the N. W. Provinces to dispense with any Oath which by any Regulation of any Act of the Governor General of India in Council now in force within those Provinces is now required to be taken.

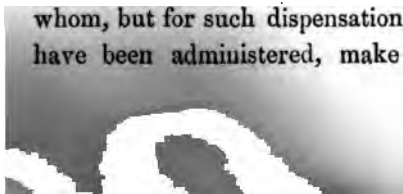
Power of the Governor in Council to dispense with Oaths.

II. Provided always, that the dispensing power given by this Act shall not extend to any Oath now required by Law to be taken in any stage of any judicial proceeding.

But not with judicial Oaths.

III. And it is hereby enacted, that whenever any Oath is dispensed with under the authority given by this Act, the person who but for such dispensation would have been legally required to take such Oath, shall, in the presence of the functionary, by whom, but for such dispensation such Oath would have been administered, make and subscribe a

Declaration to be substituted for Oath.



Declaration in writing to the same effect with such Oath.

False declaration  
to be subject to  
same punishment  
as perjury.

IV. And it is hereby enacted, that whoever shall, in any Declaration made and subscribed according to the Provisions of this Act, knowingly state any untruth, such that if that untruth had been stated on Oath, the person stating it would have been guilty of perjury, shall be punished with imprisonment for a term not exceeding one year, or fine, or both.

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*Fort William, General Department, the 22nd  
November, 1837.*

The Hon'ble the Deputy Governor of Bengal is pleased under the authority given to him by Act No. XXI. of 1837, to dispense with the following Oaths required by the Regulations of this Presidency or by custom to be taken by Police Officers and others on the occasions mentioned, and to direct that in lieu of making Oath, the several Public Officers and parties referred to respectively shall subscribe Declarations in writing to the same precise tenor, and effect as is now prescribed for the Oaths to be taken by the said Officers and parties respectively.

*First.*—Declarations shall in all cases be substituted for the Oaths prescribed by the Regulations in force in the Presidency of Fort William in Bengal, as to be taken by Public Officers on their first appointment to any office under the Government of Bengal.

*Second.*—Declarations shall be substituted for the Oaths prescribed to be taken under Clauses 4 and 5,

Section 45, Reg. IX. of 1810, to the truth of Import Manifests, and for any similar Oaths now required, or in use regarding Export Manifests or regarding any other lists or papers ordered to be delivered at the Custom House, or at the Police Office of the Town of Calcutta, by Masters and Supercargoes of Vessels.

By order of the Deputy Governor of Bengal,  
H. T. PRINSEP, *Secy. to Govt.*

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### FOREIGN TRADE REGULATION.

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*Legislative Department, the 2nd Dec. 1839.*

The following Regulation made and passed by the Hon'ble Court of Directors of the East India Company under the authority given to them by the Act of the 37th George, III. Cap. 117, is published for general information by order of the Hon'ble the President of the Council of India in Council.

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#### *A Regulation relating to the Trade of Foreign Ships with India.*

**PREAMBLE.**—Whereas a Regulation was made and passed by the Court of Directors of the East India Company and transmitted to India by a Despatch, dated the 28th day of July 1837, and promulgated by the Supreme Government on the 29th day of December, 1837, for rescinding and re-enacting with modifications certain provisions contained in a Regulation made and passed by the said Court of Directors, 12th, of August,



1829, for regulating the Trade of Foreign Nations with the Ports and Settlements of the British Nation in the East Indies, and whereas doubts have arisen as to the true intent and meaning of certain parts of such Regulation, and it is expedient that such doubts should be removed, the Court of Directors of the said Company by virtue of the powers granted to them by the Act passed in the 37th year of the reign of his late Majesty, King George the 3rd, entitled an Act for regulating the Trade to be carried on with the British Possessions in India by the "Ships of Nations in amity with his Majesty" have rescinded the whole of the said Regulation, and in lieu thereof have framed the following regulation.

Foreign ships belonging to any state or country in Europe or in America, so long as such states or countries respectively remain in amity with her Majesty, may freely enter the British Sea Ports and Harbours in the East Indies, whether they come directly from their own country or from any other place, and shall be there hospitably received and shall have liberty to trade there in Imports and Exports conformably to the Regulation established or to be established in such Sea Ports, provided that it shall not be lawful for the said ships to receive Goods on board at one British Port of India to be conveyed to another British Port of India on Freight or otherwise: but nevertheless the original inward cargoes of such ships may be discharged at different British Ports, and the outward cargoes of such ships may be laden at different British Ports for their foreign destinations, and provided further that it shall not be lawful for the said ships in time

of war between the British Government and any state or power whatsoever to Export from the said British Territories without the special permission of the British Government any military or naval stores, Saltpetre or Grain.

J. P. GRANT,  
*Offg. Secy. to the Govt. of India.*

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ACT No. XXV. OF 1843.

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*An Act for making the Provisions of 5 and 6 Vict. Cap. 47, Sec. XI. applicable to India; Passed by the Right Honorable the Governor General of India in Council, on the 23rd November, 1843.*

Whereas doubts have arisen as to whether so much of an Act passed in the 5th and 6th year of the reign of Her Majesty Queen Victoria entitled, "An Act to amend the laws relating to the Customs" as provides "that from and after the 5th day of January 1843, any Articles of foreign manufacture, and any Packages of such articles imported into the United Kingdom or into the British possessions abroad bearing any names, brands, or marks, purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom shall be forfeited" is applicable to the territories subject to the Government of the East India Company.

Preamble.



Foreign manufactures introduced under marks of manufacturers in the United Kingdom liable to forfeiture.

It is hereby enacted that from and after the 1st day of May 1844 any articles of foreign manufacture and any Packages of such articles imported into the territories subject to the Government of the said Company bearing any names, brands, or marks purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom, shall be forfeited.

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ACT No. IX. OF 1845.\*

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*Passed by the Governor General of India in Council  
on the 17th of May, 1845.*

An Act for amending the Schedules of Import Duties annexed to Act XIV. of 1836 to Act I. of 1838, † and to Act VI. of 1844, † and for repealing Act XV. of 1844.

Repeal of certain duties in Schedule A. Act XIV of 1836.

I. It is hereby enacted that from and after the first of June 1845, so much of Schedule A annexed to Act XIV. of 1836, so much of Schedule A. annexed to Act I. of 1838, and so much of Schedule A annexed to Act VI. of 1844, as relates to the rates of Duty to be charged on the Goods next hereinafter specified, be repealed.

Marine Stores, the produce or manufacture of the United Kingdom or of any British Possession.

Marine Stores, the produce of any other place or country.

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\* Subsequently modified by Acts VI. and VII. of 1848.

† Relate respectively to Bombay and Madras.

Metals, wrought or unwrought, the produce or manufacture of the United Kingdom or of any British Possession.

Metals, wrought or unwrought, excepting Tin, the produce or manufacture of any other place.

Woollens, the produce or manufacture of the United Kingdom or of any British Possession.

Woollens, the produce of any other place or country.

Cotton and Silk Piece Goods, Cotton Twist and Yarn, the produce of the United Kingdom or of any British possession.

Cotton and Silk Piece Goods, Cotton Twist and Yarn, the produce of any other place.

Wines and Liqueurs.

Spirits.

All manufactured articles, not included in the enumeration contained in the said Schedules.

II. And it is hereby enacted, that from and after the said first day of June 1845, all the provisions of the three above mentioned Acts which have reference to so much of the Schedules A to those Acts respectively annexed as is repealed by this Act, shall from and after the said day be taken to have reference to the Schedule annexed to the Act, as if the Schedules annexed to this Act had been part of each of the Schedules A above mentioned.

Repeal of the enactments touching such rescinded duties.

III. And it is hereby enacted, that Act XV. of 1844 entitled an Act for amending the Schedules of Import Duties annexed to Act XIV. of 1836 to Act I. of 1838 and to Act VI. of 1844, be repealed.



## ACT No. IX. OF 1845.

## SCHEDULE.

*Rates of Duty to be charged on the following Goods imported by Sea into any Port of the Presidencies of Fort William in Bengal, Bombay or Fort St. George.*

| Enumeration of Goods.                                                                                                                                                                                                       | When imported on British Bottoms. | When imported on Foreign Bottoms.* |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------|
| Marine Stores, the produce or manufacture of the United Kingdom or of any British Possession,.....                                                                                                                          | 5 p. Cent.                        | 10 p. Cent.                        |
| Ditto ditto, the produce or manufacture of any other place or Country, .....                                                                                                                                                | 10 "                              | 20 "                               |
| Metals, wrought or unwrought, the produce or manufacture of the United Kingdom of any British Possession, .....                                                                                                             | 5 "                               | 10 "                               |
| Metals, ditto ditto, the produce or manufacture of any other place, .....                                                                                                                                                   | 10 "                              | 20 "                               |
| Woollens, the produce or manufacture of the United Kingdom or of any British Possession, .....                                                                                                                              | 5 "                               | 10 "                               |
| Woollens, the produce of any other place or Country, .....                                                                                                                                                                  | 10 "                              | 20 "                               |
| Cotton and Silk Piece Goods, and all manufactures of Cotton or Silk, except Thread, Twist and Yarn, or Cotton or Silk, mixed with any other material, the produce of the United Kingdom or of any British Possession, ..... | 5 "                               | 10 "                               |
| Ditto, the produce of any other place, .....                                                                                                                                                                                | 10 "                              | 20 "                               |
| Cotton Thread, Twist and Yarn, the produce of the United Kingdom or of any British Possession,.....                                                                                                                         | 3½ "                              | 7 "                                |
| Ditto, the produce of any other place, .....                                                                                                                                                                                | 7 "                               | 14 "                               |

\* Repealed by Sec. 1, Act VI. of 1848.



| Enumeration of Goods.                                                                                                                                                                                        | When im-<br>ported on<br>British<br>Bottoms.       | When im-<br>ported on<br>Foreign<br>Bottoms. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------|
| Porter, Ale, Beer, Cider and<br>other similar fermented li-<br>quors, .....                                                                                                                                  | 5 ½ Cent.                                          | 10 ½ Cent.                                   |
| Wines and Liquors, .....                                                                                                                                                                                     | 1 R. per<br>Imperial<br>Gallon.                    | 2 Rs. per<br>Imperial<br>Gallon.             |
| Spirits, .....                                                                                                                                                                                               | 1 Rupee<br>and 8 ans.<br>per Imperi-<br>al Gallon. | 3 Rupees<br>per Imperi-<br>al Gallon.        |
| And the Duty on spirits shall be<br>rateably increased as the<br>strength exceeds London<br>proof, and when imported in<br>bottles, five quart bottles shall<br>be deemed equal to the Im-<br>perial Gallon. |                                                    |                                              |
| All manufactured articles, not<br>included in the above Enu-<br>meration, .....                                                                                                                              | 5 ½ Cent.                                          | 10 ½ Cent.                                   |

ACT. No. VI. OF 1848.

An Act for equalizing the Duties on Goods imported and exported on Foreign and British Bottoms, and for abolishing duties on goods carried from Port to Port in the Territories subject to the Government of the East India Company.

I. It is hereby enacted, that from and after the twenty-fifth day of March 1848, all goods imported on Foreign Bottoms by Sea into any Port of the Presidencies of Fort William in Bengal, Fort St. George, or Bombay, shall be charged only with the same rates of duty as such Goods would now by law be charged with if such goods imported into any of the said Ports on British Bottoms, any thing

Goods imported  
on Foreign bottoms  
to pay same duty  
as if imported on  
British Bottoms.



in any Act of the Council of India contained to the contrary notwithstanding.

The like in respect of Goods exported.

II. And it is hereby enacted, that from and after the said day all Goods exported on Foreign Bottoms by Sea, from any Port of the said Presidencies shall be charged only with the same rates of duty as such Goods would now by law be charged with if such Goods were exported from any of the said Ports on British Bottoms, any thing in any Act of the Council of India contained to the contrary notwithstanding.

No duty on Goods carried from Port to Port in the Company's Territories.

III. And it is hereby enacted, that from and after the said day no duty shall be charged on any goods lawfully carried from any Port in the Territories subject to the Government of the East India Company to any other Port in the said Territories, any thing in any Act of the Council of India contained to the contrary notwithstanding.

Not to apply to Salt or Opium.

IV. Provided always, that nothing in this Act contained shall apply to the Articles of Salt or Opium.

G. A. BUSHBY,  
*Secy. to the Govt. of India.*

#### ACT No. VII. OF 1848.

An Act to except certain Free Ports from the operation of Section III., Act No. VI. of 1848 and otherwise to amend that Act.

Sec. III., Act VI. of 1848, not to apply to the Straits, Tenasserim or Arracan.

I. In modification of Section III., Act No. VI. of 1848, it is hereby enacted, that the Provisions of the said Section shall not apply to Goods exported to any part of the Territories subject to the Govern-

ment of the East India Company, to any of the Ports in the Straits of Malacca, or to any of the Ports in the Tenasserim Provinces or to any of the Ports in the Province of Arracan, nor to Goods imported from any of those Ports into any Port of the said Territories.

II. And it is hereby enacted, that no drawback shall be allowed on the re-export of Goods from any Port in the Territories, subject to the Government of the East India Company to any other Port in the said Territories, to which the operation of Section III., Act No. VI. of 1848, may extend.

No Drawback on Goods exported to those places.

G. A. BUSHBY,  
*Secy. to the Govt. of India.*

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ACT No. V. OF 1850.

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*An Act for Freedom of the Coasting Trade of India: Passed by the Governor General of India in Council, on the 8th March 1850.*

Whereas by an Act of Parliament passed in the thirteenth year of the reign of Her Majesty, intituled "An Act to amend the Laws in force for the encouragement of British Shipping and Navigation," it is enacted with regard to the Coasting Trade of India, that it shall be lawful for the Governor General of India in Council to make any regulations authorising or permitting the conveyance of Goods or Passengers from one port of the possessions of the East India Company to another port thereof, in other than British ships, subject to

Preamble.



## ACT No. X. OF 1850.

such restrictions or regulations as he may thin necessary, it is enacted as follows:—

Goods and Passengers may be conveyed in other than British ships.

I. Goods and Passengers may be conveyed from one part of the territories under the Government of the East India Company to another part thereof, in other than British ships, without any restriction other than is or shall be equally imposed on British ships, for securing payment of duties of Customs or otherwise.

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 ACT No. X. OF 1850.
 

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*An Act to declare Aden a Free Port, passed by the Governor General of India in Council, on the 15th of March, 1850.*

## Preamble.

Whereas the trade between the Western Coast of India and the Red Sea, and places thereunto adjacent, will be improved by encouraging the resort of Vessels of all nations to the Port of Aden in Arabia, it is declared and enacted as follows:—

Aden a free Port, no Customs duty payable.

I. The Port and Settlement of Aden in Arabia, is a free Port and Settlement; and no duty of Customs is payable there on any ship or other vessel, or on any Goods lawfully carried by Sea or land to or from the said Port and Settlement.

Act VI. 1848, not to extend to Aden.

II. The said Port of Aden shall not be taken to be within the provisions of Act VI. 1848.

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ACT No. XIX. OF 1854.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the  
26th of August, 1854.)

*An Act for removing the prohibition against the Im-  
portation of Foreign Sugar.*

Whereas, by the provisions of a Statute passed in  
the 12th year of the reign of Her present Majesty,  
the duties to be levied on the importation of Sugar  
from different places into the United Kingdom,  
having been equalized; it is enacted as follows :

Preamble.

Acts XXXII. of 1836, XV. of 1839, XI. of  
1842, and so much of Act XIV. of 1843 as prohi-  
bits the importation of Sugar into any part of the  
North-Western Provinces of the Presidency of  
Bengal, are hereby repealed.

Repeal of Acts  
prohibiting the im-  
portation of Sugar  
into Bengal, Mad-  
ras and the North-  
Western Provinces.

ACT No. XXX. OF 1854.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the  
2nd of December, 1854.)

*An Act to provide for the levy of Duties of Customs  
in the Arracan, Pegu, Martaban and Tenas-  
serim Provinces.*

Whereas it is expedient that the Arracan,  
Pegu, Martaban and Tenasserim Provinces should

Preamble.



be placed, as nearly as possible, in the same position with the Provinces of Bengal and Orissa in respect to the levy of Duties of Sea Customs ; that Duties of River Customs should be levied on the Northern Frontier of Pegu ; that the floating down of Teak Timber, and the duties payable thereon, in certain of these Provinces, should be regulated by law ; and that the exportation of munitions of war from any of these Provinces into Foreign States should be prohibited ; It is enacted as follows :—

Acts repealed.

I. So much of Act VII. of 1848 as excepts the Ports of Arracan and Tenasserim from the operation of Section III. Act VI., of 1848, and so much of Sections XVIII. XIX., and XXXV. of Act I. of 1852 as relates to the said Ports, are repealed.

Duty on Imports  
by Sea.

II. With the exceptions mentioned in Section III. of this Act, all Goods imported by Sea into any part of the Arracan, Pegu, Martaban and Tenasserim Provinces, from any Port not subject to the Government of the East India Company, or from the Port of Aden, or from any Port in the Straits of Malacca, shall be charged with the same rates of duty as those which are or shall be charged on Goods of the same description imported from the same Ports into the Provinces of Bengal or Orissa.

Special Duty on  
Salt imported by  
Sea.

III. Salt imported by Sea into any part of the Arracan, Pegu, Martaban and Tenasserim Provinces, shall be charged duty at the rate of eight annas a maund : provided that it shall be in respect to Arracan, in the power of the Governor or Lieutenant-Governor of Bengal, and, in respect to Pegu, Martaban and Tenasserim, in the power of

the Governor General of India in Council, to fix from time to time, upon Salt imported by Sea, any lower rate of duty that may be thought proper, in order to equalize the rate of Customs Duty upon Salt imported by Sea into any of the said Provinces with the rate of Excise Duty on Salt manufactured in the same Province. Opium imported by Sea into any part of the said Provinces shall be charged duty at the rate of twenty-four Rupees a seer, excepting Opium purchased at a Government Sale in Calcutta, which shall be free : provided that no Opium of any description shall be landed in the Provinces aforesaid without a Pass from the Collector of Customs at the Port of landing, in default of which such Opium shall be seized and confiscated.

Special Duty on  
Opium imported by  
Sea.

IV. All Goods, except Teak Timber, exported by Sea from any part of the Arracan, Pegu, Martaban and Tenasserim Provinces, to any Port not subject to the Government of the East India Company, or to the Port of Aden, or to any Port in the Straits of Malacca, shall be charged with the same rates of duty as those which are or shall be charged upon Goods of the same description exported to the same Ports from the Provinces of Bengal and Orissa. Provided that when Goods, which have paid River Frontier Import Duty under Section VI. of this Act, are exported by Sea under a Certificate of the Collector of River Frontier Customs, passed by the Collector of Sea Customs, the amount of River Frontier Import Duty so paid shall be accepted in full payment of the Sea Export Duty chargeable under this Section.

Duty on Exports  
by Sea.

Bengal Customs  
Law to apply.

V. All the laws and rules relating to the levy of duties of Customs, which are or shall be in force in the Provinces of Bengal and Orissa, shall apply to the levy of duties of Sea Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces: provided that the powers which, in the Provinces of Bengal and Orissa, are or shall be vested in the Governor or Lieutenant-Governor of Bengal, shall be vested, in respect of Pegu, Martaban and Tenasserim, in the Governor General of India in Council, and that the powers which, in the Provinces of Bengal and Orissa, are or shall be vested in the Board of Revenue, shall, in respect of Pegu and Martaban, be vested in the Commissioners of those Provinces respectively.

River Frontier  
Duty on Imports.

VI. All Goods, excepting Bullion and Coin, Precious Stones and Pearls, Cotton Wool, Grain and Pulse, and Living Animals, which shall all be free; and excepting Spirituous Liquors and Teak Timber, for which special rules are provided; imported by the River Irrawaddy or the River Sitang from beyond the Northern Frontier of Pegu: shall be charged, on passing the Frontier Custom House on the Irrawaddy, or the Frontier Custom House on the Sitang, with a duty of Customs of ten *per centum ad valorem*. Spirituous Liquors, on passing either of the said Custom Houses, shall be charged Import Duty at the rate of one Rupee a gallon. Teak Timber, on passing either of the said Custom Houses, shall be charged Import Duty at such rate as shall be fixed from time to time by the Governor General of India in Council, in order to equalize the rate of duty charged on foreign Teak Timber

Special Duty on  
Spirits.

Special Duty on  
Teak.



so imported with the price that may be fixed from time to time for permission to appropriate and remove Teak Timber of the same description growing in the forests of Pegu, which are State property.

VII. Teak Timber, floated down any river in the Martaban or Tenasserim Provinces, shall be charged with the same duty as that chargeable for the time being under Section VI. on Teak Timber passing a River Frontier Custom House and this duty shall be levied at such places on the said rivers as the Governor General of India in Council shall appoint.

Special Duty on  
Teak in Martaban  
and Tenasserim.

VIII. It shall be lawful for the Governor General of India in Council, in respect of the Pegu, Martaban and Tenasserim Provinces, to promulgate such rules for the time and manner of the floating of Teak Timber within the said Provinces respectively, as may to him seem fit; and to prescribe what descriptions of Teak Timber may lawfully be floated, and what descriptions of Teak Timber may not lawfully be floated, within the said Provinces respectively. And all Teak Timber found floating contrary to such rules or orders, shall be confiscated.

Rules for Teak  
floated.

IX. Goods of the descriptions specified in the Schedule annexed to this Act, exported beyond the northern frontier of Pegu, by the River Irrawaddy, or the River Sitang, shall be charged Export Duty on passing the Frontier Custom House on the Irrawaddy, or the Frontier Custom House on the Sitang, according to the rates fixed in the said Schedule; and the said Schedule shall be taken to be a part of this Act.

River Frontier  
Duty on Exports.

Valuation of  
Goods chargeable  
ad valorem.

X. The Governor General of India in Council shall have power to fix from time to time the valuation at which any article liable to *ad valorem* duty on passing a River Frontier Custom House shall be valued in order to the assessment of duty and in respect of Goods passing such a Custom House, which are not so valued, in case of dispute respecting their value, the Collector of Customs of the station shall have power to call on the possessor of the Goods to assign the value thereof; and thereupon the Collector of Customs shall have power, if he pleases, to purchase such Goods on account of Government, at the value so assigned, paying for such Goods forthwith, after deducting the duty due upon them according to the value so assigned.

Special Rule for  
Arms, Ammunition  
and Sulphur.

XI. Arms, Ammunition, or Sulphur shall not be imported by Sea into the Arracan, Pegu, Martaban, or Tenasserim Provinces, nor exported by land or by river into any Foreign Territory, from any of those Provinces, without a license from the Collector of Customs, or other Officer having charge of the collection of Customs; and such articles, if an attempt be made so to import or export them shall be confiscated.

Commencement  
of Act.

XII. This Act shall commence and take effect from and after the first day of January 1855.

SCHEDULE

REFERRED TO IN SECTION IX. OF THIS ACT.

| <i>Enumeration of Goods.</i>                                                      | <i>Rate of Export Duty.</i>        |
|-----------------------------------------------------------------------------------|------------------------------------|
| Rice,.....                                                                        | An anna a basket.                  |
| Paddy, ..... ..                                                                   | Half an anna a basket.             |
| Salt, .....                                                                       | Four annas a maund.                |
| Betel-Nut, .....                                                                  | Ten <i>per centum ad valorem</i> . |
| Nyapee; dried, smoked, }<br>salted, and preserved fish, }<br>and fish-roes, ..... | Ten <i>per centum ad valorem</i> . |

ACT No. XXII. OF 1855.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(*Received the assent of the Governor General on the  
13th August 1855.*)

*An Act for the regulation of Ports and Port-dues.*

Whereas it is expedient to provide for the safety of Vessels, and for the convenience of traffic in the several Ports within the Territories in the possession and under the Government of the East India Company, and in navigable Rivers and Channels leading to such Ports, and for the improvement, maintenance, and good government of such Ports, Rivers and Channels; also to regulate the levy of Port-dues, or charges in such Ports, Rivers and Channels, in order to defray the cost of such improvement, maintenance and good government; and to punish the unlawful use of certain flags and colors in such Ports, Rivers and Channels; and whereas it is expedient to abolish the Anchorage

Preamble.

dues heretofore levied in the Presidency of Bombay : It is enacted as follows :—

Repeal of part  
of Act I of 1852.

I. Section XXI. of Act I. of 1852 and Schedule C appended to that Act, are hereby repealed.

Operation of certain laws to cease in Ports, &c., declared subject to this Act.

II. Regulation VII. 1801 of the Bengal Code; so much of Regulation II. of 1810 of the Bombay Code as is still in force ; Section XII., Regulation III. 1833 of the Bengal Code; Act XIII. of 1839; Section XXXIX. of Act I. of 1852 ; Sections XLII. and XLIII. of Act XIII. of 1852 ; and Act XI. of 1853, so far as it relates to the removal of any obstruction, impediment, or public nuisance affecting or likely to affect the navigation of the Port of Bombay—shall cease to be in force in any Port, River, or Channel in which the same respectively are now in force, from the time when such Port, River, or Channel shall be declared to be subject to this Act.

To what places  
this Act applies.

III. The Local Government of any part of the said Territories may, with the sanction of the Governor General of India in Council, declare any Port within that part of the said Territories to be subject to this Act ; and any navigable River or Channel leading to that Port to be subject to this Act. When any such Port or navigable River or Channel has been so declared to be subject to this Act, all the provisions of this Act, except such as are hereinafter made specially applicable to certain Ports by order of the Local Government, shall have effect in that Port or navigable River or Channel.

Limits of such  
places how to be  
fixed.

IV. Every declaration by which any Port, navigable River, or Channel, shall be made subject

to this Act, shall define the limits of such Port navigable River, or Channel; and such limits shall extend always up to high-water mark, and may include any piers, jetties, landing-places, wharfs, quays, docks, and other works made for any of the purposes mentioned in the preamble of this Act, whether within or without the line of high-water mark, and (subject to any rights of private property therein) any portion of the shore or bank within fifty yards of high-water mark.

V. The Local Government may from time to time, with the sanction of the Governor General of India in Council, alter the limits of such Port, River, or Channel.

Limits how to be altered.

VI. The Local Government shall appoint an Officer to be Conservator of every Port, River, or Channel subject to this Act. In Ports where there is a Master Attendant, such Master Attendant shall be the Conservator. In Ports where there is no Master attendant but where there is a Harbour Master, the Harbour Master shall be the Conservator. In Ports where there are both a Master Attendant and a Harbour Master, the Harbour Master and his Assistants shall be subordinate to, and subject to the control of the Master Attendant and his Assistants. The Conservator shall be subject to the control of the Local Government, or of any intermediate authority which that Government may appoint.

Appointment of Conservator.

VII. The Local Government, with the sanction of the Governor General of India in Council, may from time to time make such Port-rules, not inconsistent with this Act, as it may think necessary for any of the following purposes, *namely*,

Local Government empowered to make Port-rules.



Entering or leaving Port.

1. For regulating the time at which, and the manner in which, vessels shall enter into or go out of any Port subject to this Act.

Berths of vessels.

2. For regulating the berths and stations to be occupied by vessels in any such Port.

Striking yards, &c.

3. For striking the yards and top-masts, and for rigging in the jib and driver booms, of vessels in any such Port, whenever it may be proper so to do.

Removal of anchors, &c.

4. For the removal or proper hanging or placing of anchors, spars, and other things, in or attached to vessels in any such Port.

Taking in or discharging ballast.

5. For regulating vessels whilst taking in or discharging ballast or cargo, or any particular kind of cargo, in any such Port, River, or Channel, and the stations to be occupied by vessels whilst so engaged.

Keeping free passage.

6. For keeping free passages of such width as may be deemed necessary within any such Port, River, or Channel, and along or near to the piers, jetties, landing-places, wharfs, quays, docks, moorings, and other works in or adjoining to the same; and for marking out the spaces so to be kept free.

Regulating the anchoring.

7. For regulating the anchoring, fastening, mooring, and unmooring of vessels in any such Port, River, or Channel.

Moving and warping.

8. For regulating the moving and warping of all vessels within any such Port and the use of warps therein.

Use of mooring Buoys.

9. For regulating the use of the mooring buoys, chain and other mooring in any such Port, River, or Channel.

10. For fixing from time to time, the rates to be paid for the use of such moorings, when belonging to the East India Company, or of any boat, hawser, or other thing belonging to the said Company.

Rates for use of mooring buoys.

11. For regulating cargo and other boats, and catamarans plying for hire in any such Port. Provided that nothing in this Act shall authorize the Local Government to fix the price to be charged for the use of any such boat or catamaran.

Cargo Boats, &c.

12. For regulating the use of fires and lights within any such Port.

Fires and lights.

13. For enforcing and regulating the use of signal lights by vessels at night in any such Port, River, or Channel.

Signal light.

VIII. Every declaration and order of a Local Government, which shall be made in pursuance of this Act, shall be published in the Official Gazette of that Government, or, where there is no Official Gazette, in such other public manner as that Government may order; and a copy thereof shall be fixed up in some conspicuous place in the Office of the Conservator of every Port to which such order shall relate, and in the Custom House, if any, of every such Port.

Publication of Orders of a Local Government.

IX. If any person shall disobey any such order, he shall be liable to a penalty not exceeding One Hundred Rupees for every offence.

Penalty for disobedience to Rules.

X. The Conservator of any Port subject to this Act may, in respect of any vessel within such Port, River, or Channel, give directions for carrying into effect any Port-rule in force within such Port.

Conservator empowered to give directions for certain specified purposes.

XI. If any person shall wilfully, and without



**Penalties for disobedience to orders of Conservator.**

lawful excuse, refuse or neglect to obey any lawful direction of such Conservator, after notice there shall have been given to him, such person shall for every such offence, forfeit and pay a sum not exceeding One Hundred Rupees, and a further sum not exceeding One Hundred Rupees for every day on which he shall wilfully continue to disobey such direction; and in case of such refusal or neglect, it shall be lawful for the said Conservator to do, or cause to be done, all such acts as shall be reasonable or necessary for the purpose of carrying such direction into execution, and to hire and employ proper persons for that purpose; and all reasonable expenses which shall be incurred in doing such act shall be paid and borne by the person or persons offending. Any written notice of a direction given under this Act, which shall be left for the Master of any vessel with any person employed on board thereof, or which shall be affixed on a conspicuous place on board of such vessel, shall, for the purposes of this Act, be deemed to have been given to the Master thereof.

**Expenses caused thereby to be paid by the person offending.**

**Service of written notice.**

**Special Rule.**

**Vessels in certain cases not to be moved without having a Pilot, &c., or the permission of the Harbour Master.**

XII. In every Port subject to this Act, to which the provisions of this Section shall be specially extended by any order of the Local Government, it shall be unlawful to move any vessel of the burthen of 200 tons or upwards, without having on board a Pilot, Harbour Master, or Assistant of the Master, or Harbour Master on board; or to move any vessel of any burthen less than 200 tons and exceeding 100 tons without having on board a Pilot, Harbour Master, or Assistant of the Master, or Harbour Master, unless authority



writing so to do has been obtained from the Conservator or some Officer empowered by such Conservator to give such authority ; and if any vessel shall, except in a case of urgent necessity, be removed contrary to the provisions of this Section, the Master of such vessel shall be liable to a penalty not exceeding Two Hundred Rupees for every such offence, unless the Master of the vessel shall, upon application to the proper Officer, be unable to procure a Pilot, Harbour Master, or Assistant of the Master Attendant or Harbour Master to go on board the said vessel.

Exception.

Penalty.

XIII. The Master of any vessel in any Port subject to this Act shall, when required so to do by the Conservator, permit warps to be made fast to such vessel for the purpose of warping any other vessel in the Port, and shall not allow any such warp to be let go, until required so to do ; and any Master offending against the provisions of this Section shall be liable, for every such offence, to a penalty not exceeding Two Hundred Rupees.

Master to permit warps to be made fast to his vessel.

Penalty.

XIV. If the Master of any vessel shall cause or suffer any warp or hawser attached to his vessel, to be left out in any such Port, after sun-set, in such a manner as to endanger the safety of any boat or other vessel navigating in the said Port, he shall be liable to a penalty for every such offence not exceeding Two Hundred Rupees.

Penalty for leaving out hawser, &c., after sun-set.

XV. The Conservator of any such Port may, in case of urgent necessity, cut, or cause to be cut, any warp, rope, cable, or hawser, which shall endanger the safety of any vessel in such Port, or at or near to the entrance thereof.

Conservator may, in case of necessity, cut ropes, &c.

Penalties for causing obstruction or public nuisance.

XVI. If any person shall, without lawful excuse, cause any obstruction or impediment to the navigation of any Port, River, or Channel subject to this Act, or shall cause any public nuisance affecting or likely to affect such navigation, every such person shall be liable to a penalty not exceeding One Hundred Rupees and also to pay all reasonable expenses which shall be incurred in abating or removing such nuisance, obstruction, or impediment; and the Conservator or any Magistrate having jurisdiction over the offence, may cause such nuisance, obstruction, or impediment to be abated and removed.

Any floating timber, &c., or any obstruction on shore within the limits of the Port, to be removed at the expense of owner.

XVII. The Conservator may remove, or cause to be removed, any timber or raft, floating or being in any part of any such Port, which shall impede the free navigation of such Port; or any thing which shall obstruct or impede the lawful use of any pier, jetty, landing-place, wharf, quay, dock, mooring, or other work, on any part of the shore or bank which has been declared to be within the limits of such Port, and is not private property; and the owner of any such timber or raft or other thing shall be liable to pay the reasonable expenses of such removal.

Expenses of removal may be recovered as a penalty.

XVIII. If the owner of any such timber or raft, or the person who has caused any such obstruction, impediment, or public nuisance as in either of the two last preceding Sections mentioned, shall neglect to pay the expense of the removal thereof, within one week after demand, or within fourteen days after such removal shall have been notified in the Official Gazette of the Presidency,

or in such other manner as the Local Government by any general or special order may direct, such expenses may be recovered in the same manner as any penalty under this Act, and the Conservator may cause such timber, raft, or other thing, or the materials of any nuisance or obstruction so removed, or so much thereof as may be necessary, to be sold by Public Auction, and may retain all the expenses of such removal and sale out of the proceeds of such sale; and shall pay the surplus of such proceeds or deliver so much of the said timber or other materials as shall remain unsold, to the owner or other person entitled to receive the same; and, if no such person appear, shall cause the same to be kept and deposited in such manner as the Local Government shall direct; and may, if necessary, from time to time, realize the expenses of keeping the same, together with the expenses of such sale, by a further sale of so much of the said timber or other materials as may remain unsold.

Timber, &c, may be sold.

Proceeds how to be dealt with.

XIX. If any obstruction or impediment to the navigation of any Port, River, or Channel, subject to this Act, shall have been lawfully made, or shall have become lawful by reason of the long continuance of such obstruction or impediment, or otherwise, the Conservator shall report the same for the information of the Local Government and shall, with the sanction of such Government, cause the same to be removed or altered, making to the person or persons who suffer damage by such removal or alteration reasonable compensation for the same. If any dispute arise concerning such compensation, the matter in dispute shall be determined according

Obstructions lawfully made, how to be removed.

Compensation how to be determined.



to the laws now or hereafter to be in force in the Presidency or place within which such Port, River, or Channel is situate, relating to the determination of like disputes in the case of land required for public purposes.

Penalty for injuring Buoys, &c.

XX. If any person shall wilfully and without lawful excuse lift, injure, loosen, or set adrift any buoy, beacon, or mooring, fixed or laid down by or by the authority of the Local Government in any Port, River, or Channel subject to this Act, he shall for every such offence be liable, in addition to the payment of the amount of damages done, to a penalty not exceeding Two Hundred Rupees, or to be imprisoned, with or without hard labour, for a period not exceeding six calendar months.

Notice to be given to Conservator, if vessel gets foul of Government moorings.

XXI. If any vessel shall hook or get foul of any of the buoys or moorings laid down by or by the authority of the Local Government in any such Port, River, or Channel, the Master of such vessel shall not, nor shall any other person, except in the case of emergency, lift such buoy or mooring for the purpose of unhooking or getting clear from the same without the assistance of the Conservator, and the Conservator, immediately on receiving notice of such accident, shall assist and superintend the clearing of such vessel; and the Master of such vessel shall, upon demand, pay such reasonable expense as may be incurred in clearing the same. If any person shall offend against the provisions of this Section, he shall be liable to a penalty not exceeding One Hundred Rupees for every such offence.

Penalty.

XXII. If any person shall wilfully and with

out lawful excuse loosen or remove from its moorings any vessel within any such Port, River, or Channel, without leave or authority from the owner or Master of such vessel, such person shall, for every such offence, forfeit a sum not exceeding Two Hundred Rupees, or, at the discretion of the Magistrate, be imprisoned, with or without hard labour, for a period not exceeding six calendar months.

Penalty for wilfully loosening a vessel from its moorings.

XXIII. If any vessel shall be wrecked, stranded, or sunk, in any such Port, River, or Channel, so as to impede or be likely to impede the navigation thereof, the Conservator may cause the same to be raised, removed, or destroyed; and, unless the expense of such work shall be re-paid within one month after the completion thereof, may recover the same on behalf of the Local Government in the manner provided by Section XXXIX. of this Act.

Conservator may raise any wreck, &c., impeding navigation within the Port.

Expense how recoverable.

XXIV. If any ballast or rubbish, or if any other thing likely to form a bank or shoal, or to be detrimental to navigation, shall, without lawful excuse, be cast or thrown into any such Port, River, or Channel, or into or upon any place on shore, from which the same shall be liable to be washed into any such Port, River, or Channel, either by ordinary or high tides, or by storms or landfloods, the person who shall so cast or throw the same, or cause the same to be so cast or thrown as aforesaid, and the Master of any vessel from which the same shall be cast or thrown, shall forfeit and pay a sum not exceeding Two Hundred Rupees over and above any expenses which may be

Penalty for improperly discharging ballast, &c.

**Proviso.**

incurred in removing the same; but this provision shall not extend to any case in which such ballast or other thing shall be cast or thrown into any such Port, River, or Channel, with the consent in writing of any Conservator, or within any limits within which such act may be authorized by Government.

**Penalty for grav-  
ing, &c., vessel  
within prohibited  
limits.**

**XXV.** If any person shall grave, bream, or smoke any vessel in any such Port, contrary to the directions of the Conservator, or at any time or within any limits at or within which such act shall be prohibited by any order of the Local Government, every such person, and also the Master of such vessel, shall forfeit a sum not exceeding Five Hundred Rupees for every such offence.

**Penalty for boil-  
ing pitch, &c., on  
board a vessel with-  
in prohibited limits.**

**XXVI.** If any person shall boil or heat any pitch, tar, rosin, dammer, turpentine, oil, or other such combustible matter on board any vessel within any such Port, at any place where such act shall be prohibited by order of the Local Government or contrary to the order or directions of the Conservator, every such person, and also the Master of any vessel on board which such offence shall be committed, shall be liable to a penalty not exceeding Two Hundred Rupees for every such offence.

**Penalty for draw-  
ing spirits by can-  
dle-light, &c.**

**XXVII.** If any person shall, by candle-light, or other artificial light, draw off spirits on board any vessel within any such Port, every such person, and also the Master of every such vessel, shall be liable for every such offence to a penalty not exceeding Two Hundred Rupees.

**Special Rule.  
Vessels above 200**

**XXVIII.** In every such Port to which the provisions of this Section shall be specially extended

by an order of the Local Government, every vessel exceeding the burthen of 200 tons shall be provided with a proper force-pump, hose, and appurtenances, for the purpose of extinguishing any fire that may occur on board; and the Master of every such vessel who, after having been required by the Conservator to comply with such provision, shall, without lawful excuse, neglect or refuse so to do for the space of seven days after such requisition, shall be liable to a penalty not exceeding Five Hundred Rupees.

tons to be provided with a force-pump, &c.

Penalty.

XXIX. The Local Government may, by order, fix the limits within which vessels shall be prohibited from having on board, in any Port, River, or Channel subject to this Act, any quantity of gunpowder, rockets, or other combustible ammunition, exceeding altogether fifty pounds in weight, whether manifested for delivery or not; and in such case the Local Government shall appoint a proper place of deposit for such gunpowder, rockets, or combustible ammunition in excess of the quantity above allowed, and an Officer to receive the same.

Vessels not to have powder, &c. exceeding 50 lbs. on board within certain limits to be fixed by Government.

Government to appoint place of deposit for powder.

XXX. The Local Government may, in such case, by order, fix the times at or within which, and the manner in which such gunpowder, rockets, or combustible ammunition shall be landed and deposited by any vessel inward-bound, and also the times at or within which, and the manner in which the same shall be taken on board any vessel from such place of deposit.

Government to fix the time and manner of landing and shipping powder, &c.

XXXI. The Master of such vessel shall, upon such gunpowder, rockets, or combustible ammunition being deposited, make and sign a declaration in

Master to make declaration!

writing that there is not then, to his knowledge or belief, on board such vessel any gunpowder, rockets, or combustible ammunition exceeding the weight of fifty pounds; and in case such Master shall knowingly make any false declaration with respect to any of the matters aforesaid, he shall be liable to a penalty not exceeding Two Hundred Rupees.

**Penalty.**

Officer to give receipt and to account for powder deposited.

XXXII. The Officer with whom such gunpowder or other combustible ammunition shall be deposited, shall give a receipt for the same to the Master or other person making the deposit, and he shall be accountable to such Master or other person for the re-delivery of the same.

If by stress of weather powder is not landed, notice must be given thereof.

XXXIII. If any vessel shall be prevented by stress of weather from landing or depositing such gunpowder, rockets, or other combustible ammunition, in excess of the quantity allowed as aforesaid, the Master or owner of such vessel shall, so soon as the weather may permit, land and deposit the same at the place so appointed as aforesaid, or shall forthwith give notice to the Conservator, or other Officer who shall be named for that purpose by any order of the Local Government, of his having such gunpowder, rockets, or other combustible ammunition on board, and shall obey his directions relating to the same.

Time, &c., for vessels outward-bound to take in powder may be fixed by Government.

XXXIV. The Local Government may also, in respect to such Port, by order, fix the times and places at which, and the manner in which, vessels outward-bound, requiring to take in any gunpowder, rockets, or other combustible ammunition, exceeding the quantity above-mentioned, shall take in the same, whether such gunpowder, rockets, or



other combustible ammunition, shall have been previously landed from such vessel or not.

XXXV. The Master of any vessel which shall have on board any gunpowder, rockets, or other combustible ammunition, contrary to the provisions of this Act, shall be liable to a penalty not exceeding Two Hundred Rupees for every such offence; and all gunpowder, rockets, or other combustible ammunition which shall be on board any vessel, contrary to the provisions of this Act, shall be forfeited to Government, and may be seized by the Conservator, or by any Collector of Customs, or by any Custom House Officer, or other Officer authorized in that behalf by any general or special order of the Local Government, within the limits of their respective jurisdictions. Nothing in this Act contained shall extend to any gunpowder, rockets, or other ammunition belonging to Government, or carried for the use of troops of Her Majesty or of the Honorable East India Company on board of any such vessel.

Penalties for having prohibited powder, &c. on board.

Exception.

XXXVI. If any person shall, without lawful excuse, discharge any gun, musket, or other fire-arm in any Port subject to this Act, or on or from the landing places, piers, wharfs, or quays thereof, except a gun loaded only with gunpowder for the purpose of making a signal of distress, or for such other purpose as may be allowed by the Local Government, such person shall, for every such offence, be liable to a penalty not exceeding Fifty Rupees.

Guns not to be discharged in Port.

Exception.

Penalty.

XXXVII. In every Port, River, or Channel subject to this Act, to which the provisions of this Section shall be specially extended by an order of

Special Rule.

Unauthorized person not to search for lost anchors or stores.

**Penalty.**

the Local Government, no person, unless duly authorized by the Conservator, shall creep or swoop for anchors, cables, or other stores, lost or supposed to be lost, in such Port, River, or Channel. Every person offending against this provision shall be liable to a penalty not exceeding One Hundred Rupees.

**Salvage payable for wreck, &c.**

XXXVIII. If any anchors, wreck, stores, or other property shall be recovered by any Officer employed by the Local Government for that purpose, from the bed of any Port, River, or Channel subject to this Act, the Local Government shall be entitled to receive a reasonable sum for salvage having regard to the place of recovery; a register shall be kept of all anchors, wreck, or other property so recovered, in such manner, and at such place or places as the Local Government may direct; and such registry shall be open to public inspection at reasonable office hours, except on Sundays and such holidays as the Local Government may direct; and such registry shall contain a description of such property, and of the times and places where the same shall have been recovered.

**Property recovered may in certain cases be sold.**

XXXIX. If the property recovered under the last preceding Section, or by a Conservator acting under Section XXIII. of this Act, is unclaimed, if the person claiming the same refuses to pay the amount due to the Local Government in respect thereof, such property, if of a perishable nature, may be sold forthwith; and if not of a perishable nature, may be sold at any period not less than six months after the recovery thereof, by Public Auction; and on the realization of the proceeds,

**Proceeds how to be applied.**

amount due to the Local Government for salvage, or for the expenses incurred under Section XXIII. as aforesaid, shall be deducted therefrom, and credited to the Local Government, and the balance shall be paid to the person entitled to the property recovered, or if no such person shall appear and claim the same, shall be held in deposit for payment, without interest, to any person who may thereafter establish his right to the same.

**XL.** In every Port, River, or Channel subject to this Act, to which the provisions of this Section shall be specially extended by an order of the Local Government, no person, without the permission of the Conservator, shall remove or carry away any rock, stones, shingle, gravel, or soil, or any artificial protection from any part of the Bank or Shore of such Port, River, or Channel; and no person shall sink or bury in any part of such Bank or Shore, whether the same be public or private property, any mooring-post, anchor, or any other thing which is likely to injure, or to be used so as to injure such Bank or Shore, except with the permission of the said Conservator, and with the aid or under the inspection of such person or persons (if any) as he may appoint to take part in or overlook the performance of such work. If any person shall offend against the provisions of this Section, he shall be liable to a penalty not exceeding One Hundred Rupees for every such offence, and to pay the expenses of repairing the injury (if any) done to such Bank or Shore.

*Special Rule.*

Removing stones, &c., or injuring Shores of Port, prohibited.

*Penalty.*

**XLI.** The dues and fees now usually collected at the several Ports within the said Territories,

*Levy of Port-dues.*

may, during the period of one year from the time of the passing of this Act, be collected at such Ports respectively. No Port-dues or fees shall hereafter be levied in any such Port except under the authority of this Act or of an Act hereafter to be passed for fixing the amount thereof; but nothing herein contained shall prevent the levy, as heretofore, of light-duties under Regulation VI. of 1831 of the Bombay Code and Act XIII. of 1854, or of fines or duties payable under Act XXVII. of 1850.

Local Government may vary the Port dues.

XLII. The Local Government may, from time to time, vary the rate at which Port-dues and fees shall be levied in any such Port, River, or Channel, in such manner as, having regard to the receipts and charges on account of that Port, it may deem expedient, by reducing or raising the dues and fees, or any of them; provided that the rates shall not in any case exceed the amount authorized to be taken by this or any subsequent Act.

Proviso.

Local Government may also remit or reduce Port-dues on any vessels during the period of one year after the passing of this Act.

XLIII. The Local Government may also, during the period of one year after the passing of this Act remit altogether or reduce the rate of dues and fees now usually collected on any particular description of vessels.

Distinct accounts of Port-dues to be kept, and an Abstract thereof to be published.

XLIV. For every Port at which Port-dues shall be levied under this or any subsequent Act, a distinct account, to be called the Account of the Port Fund of the Port to which it relates, shall be kept by such Officer as the Local Government may appoint for that purpose. This account shall show in complete detail the receipts and charges of the Port; and an Abstract Statement of every such

account shall be published annually, as soon after the 1st of May of each year as may be practicable in which Statement the balance at the close of the year at the credit or debit of the Port shall be shown. If, for any of the purposes of this Act, an advance of money shall have been or shall be made by Government on account of any Port subject to this Act, simple interest upon that advance, or upon so much of it as remains or shall remain unpaid, at such rate as the Governor General in Council may determine, shall be charged in the Port Fund Account thereof; all expenses, including the pay and allowances of all persons upon the establishment of the Port, the cost of buoys, beacons, lights and all other works maintained chiefly for the benefit of vessels being in, or entering, or leaving the Port, or passing through the Rivers or Channels leading thereto, but excluding receipts and expenses on account of Pilotage, incurred for the sake of every such Port, shall be charged in the Port Fund Account of that Port. And all money, including salvage money, proceeds of waifs and fines, received under this Act, at or on account of every such Port, shall be credited in the Port Fund Account of that Port.

XLV. The Collector of Customs at every such Port, or such other Officer as the Local Government shall appoint, shall collect the Port-dues above-mentioned. The Officer to whom any such Port-dues shall be paid, shall grant to the person paying the same a proper voucher in writing under his hand, describing the name of his Office, the port or place at which the same shall be paid, and the

Collection of  
Port-dues.

Voucher to be  
given.

name, tonnage, and other proper description of the vessel in respect of which such payment shall have been made.

Master to report the arrival of vessel to Harbour Master.

XLVI. Within twenty-four hours after the arrival, within the limits of any such Port, of any vessel liable to the payment of Port-dues under this or any subsequent Act, the Master of such vessel shall report such arrival to the Conservator of such Port; and if any Master of a vessel shall, without lawful excuse, fail to make such report within the time aforesaid, he shall be liable to a penalty not exceeding One Hundred Rupees for every such offence.

Penalty.

Conservator may in certain cases ascertain the draught, and charge the expense thereof to the Master.

XLVII. If any vessel liable to the payment of Port-dues under this or any subsequent Act, shall be in any such Port without proper marks on the stem and stern posts thereof for denoting the draught of such vessel, the Conservator may, in any case in which it shall be necessary to ascertain the draught of such vessel, cause the same to be ascertained by means of the operation of hooking, and the Master of such vessel shall be liable to pay the expenses of such operation.

Tonnage of vessel liable to Port-dues how to be ascertained.

XLVIII. In order to ascertain the tonnage of any vessel liable to pay Port-dues under this or any subsequent Act, the following rules shall be observed:—

If registered.

*Clause 1.*—If such vessel be a British registered vessel, or a vessel registered under Act X. of 1841, or Act XI. of 1850, or under the laws for the time being in force for the registration of vessels in India, the Conservator may require the owner or Master of such vessel, or any person having possession of

the register of such vessel, to produce such register for inspection; and if any such Master or other person shall, without lawful excuse, neglect or refuse to produce such register as aforesaid, he shall be liable to a penalty not exceeding One Hundred Rupees. If any such Owner, Master, or other person as aforesaid shall neglect or refuse to produce such register, or otherwise to satisfy the Conservator as to what is the true tonnage of the vessel in respect of which such Port-dues shall be payable, it shall be lawful for the Conservator to cause such vessel to be measured, and the tonnage thereof to be ascertained; and in such case the Owner or Master of such vessel shall also be liable to pay the expenses of such measurement.

*Clause 2.*—If such vessel be not a British registered vessel, or a vessel registered under Act X. of 1841, or Act XI. of 1850, or under the laws for the time being in force for the registration of vessels in India, and the Owner or Master thereof shall fail to satisfy the Conservator as to what is the true tonnage of such vessel, according to the mode of measurement prescribed by the law in force for the time being for regulating the measurement of British registered vessels, the Conservator shall cause such vessel to be measured and the tonnage thereof, according to the mode aforesaid, to be ascertained; and in such case, the Owner or Master of such vessel shall be liable to pay the expenses of such measurement.

*If not registered.*

XLIX. If the Master of any vessel, in respect of which any Port-dues, fees, or charges shall be payable under this or any subsequent Act, shall

*On refusal to pay Port-dues, &c., the Collector may distrain and sell.*

refuse or neglect to pay the same, or any part thereof, on demand, the Collector of Customs, or other person authorized to collect such Port-dues or charges, may distrain or arrest, of his own authority, such vessel, and the tackle, apparel, and furniture belonging thereto, or any part thereof, and detain the same until the amount due shall be paid; and in case any part of the said Port-dues or charges, or of the costs of the distress or arrestment, or of the keeping of the same, shall remain unpaid for the space of five days next after any such distress or arrestment so made, the Collector of Customs, or other such person as aforesaid, may cause the vessel or other thing so distrained or arrested to be sold, and with the proceeds of such sale may satisfy the Port-dues, charges, and costs, including the costs of sale remaining unpaid, rendering the surplus (if any) to the Master of such vessel, upon demand.

No Port Clearance to be granted until dues, &c., are paid.

L. The Officer of Government, whose duty it shall be to grant a Port Clearance for any vessel shall not grant such Port Clearance, until the Owner, Agent, or Master of that vessel, or some other person, shall have paid all Port-dues, fees, and charges to which such vessel, or the Owner or Master of such vessel in respect thereof, shall be liable under this or any subsequent Act.

Conservator, &c., may go on board any vessel in discharge of his duty.

LI. The Conservator or any of his Assistants may, whenever he shall suspect that any offence has been or is about to be committed in any vessel contrary to this Act, or whenever it is necessary for him so to do in the discharge of any duty imposed upon him by this Act; and the Collector of



Customs or other Officer appointed to collect any Port-dues or other charges payable in respect of any vessel under this or any subsequent Act, may, whenever it is necessary so to do, for the performance of any duty imposed upon such Collector or other Officer under this Act, either alone or with any other person or persons, go on board any vessel within the limits of any Port, River, or Channel subject to this Act. If the Master or other person in charge of such vessel shall, without lawful excuse, refuse to allow any such Conservator or any of his Assistants or any such Collector of Customs, or other Officer or person, to enter such vessel for the performance of any duty imposed upon him by this Act; he shall, for every such offence, be liable to a penalty not exceeding Two Hundred Rupees.

Penalty for preventing entry.

LII. If any person shall wilfully obstruct or hinder any Officer in the execution of any duty imposed or power conferred by this Act, or shall assault or ill-treat him in the discharge of such duty, or in the exercise of such power, such person shall, for every such offence, be subject to a penalty not exceeding Two Hundred Rupees.

Penalty for obstructing Officer in discharge of his duty, &c.

LIII. All acts, orders, or directions by this Act authorized to be done or given by any Conservator, may, subject to his control, be done or given by any Harbour Master or any Assistant of such Conservator or Harbour Master. And any person hereby authorized to do any act, may call to his aid such assistance as may be necessary.

Powers of Assistant Conservator, of Harbour Master, and of Assistant Harbour Master.

LIV. If any vessel belonging to any of Her Majesty's subjects, or sailing under British colors,

Penalty for hoisting unlawful colors in Port.



refuse or neglect to pay the same, or any thereof, on demand, the Collector of Customs or other person authorized to collect such Port-dues or charges, may distrain or arrest, of his own authority, such vessel, and the tackle, apparel, and furniture belonging thereto, or any part thereof, and detain the same until the amount due shall be paid, and in case any part of the said Port-dues or charges or of the costs of the distress or arrestment or the keeping of the same, shall remain unpaid, the space of five days next after any such distress or arrestment so made, the Collector of Customs or other such person as aforesaid, may cause the vessel or other thing so distrained or arrested to be sold, and with the proceeds of such sale may pay the Port-dues, charges, and costs, including the costs of sale remaining unpaid, rendering any surplus (if any) to the Master of such vessel on demand.

No Port Clearance to be granted until dues, &c., are paid.

L. The Officer of Government, whose duty it shall be to grant a Port Clearance for any vessel, shall not grant such Port Clearance, until the Agent, or Master of that vessel, or some other person, shall have paid all Port-dues, fees, and charges to which such vessel, or the Owner or Master of such vessel in respect thereof, shall be liable by this or any subsequent Act.

Conservator, &c., may go on board any vessel in discharge of his duty.

LI. The Conservator or any of his Assistants may, whenever he shall suspect that any vessel has been or is about to be committed in any manner contrary to this Act, or whenever it is necessary for him so to do in the discharge of any duty imposed upon him by this Act; and the Collector

Customs or other Officer appointed to collect any Port-dues or other charges payable in respect of any vessel under this or any subsequent Act, may, whenever it is necessary so to do, for the performance of any duty imposed upon such Collector or other Officer under this Act, either alone or with any other person or persons, go on board any vessel within the limits of any Port, River, or Channel subject to this Act. If the Master or other person in charge of such vessel shall, without lawful excuse, refuse to allow any such Conservator or any of his Assistants or any such Collector of Customs, or other Officer or person, to enter such vessel for the performance of any duty imposed upon him by this Act; he shall, for every such offence, be liable to a penalty not exceeding Two Hundred Rupees.

Penalty for preventing entry.

LII. If any person shall wilfully obstruct or hinder any Officer in the execution of any duty imposed or power conferred by this Act, or shall assault or ill-treat him in the discharge of such duty, or in the exercise of such power, such person shall, for every such offence, be subject to a penalty not exceeding Two Hundred Rupees.

Penalty for obstructing Officer in discharge of his duty, &c.

LIII. All acts, orders, or directions by this Act authorized to be done or given by any Conservator, may, subject to his control, be done or given by any Harbour Master or any Assistant of such Conservator or Harbour Master. And any person hereby authorized to do any act, may call to his aid such assistance as may be necessary.

Powers of Assistant Conservator, of Harbour Master, and of Assistant Harbour Master.

LIV. If any vessel belonging to any of Her Majesty's subjects, or sailing under British colors,

Penalty for hoisting unlawful colors in Port.

refuse or neglect to pay the same, or any part thereof, on demand, the Collector of Customs, or other person authorized to collect such Port-dues or charges, may distrain or arrest, of his own authority, such vessel, and the tackle, apparel, and furniture belonging thereto, or any part thereof, and detain the same until the amount due shall be paid; and in case any part of the said Port-dues or charges, or of the costs of the distress or arrestment, or of the keeping of the same, shall remain unpaid for the space of five days next after any such distress or arrestment so made, the Collector of Customs, or other such person as aforesaid, may cause the vessel or other thing so distrained or arrested to be sold, and with the proceeds of such sale may satisfy the Port-dues, charges, and costs, including the costs of sale remaining unpaid, rendering the surplus (if any) to the Master of such vessel, upon demand.

No Port Clearance to be granted until dues, &c., are paid.

L. The Officer of Government, whose duty it shall be to grant a Port Clearance for any vessel shall not grant such Port Clearance, until the Owner, Agent, or Master of that vessel, or some other person, shall have paid all Port-dues, fees, and charges to which such vessel, or the Owner or Master of such vessel in respect thereof, shall be liable under this or any subsequent Act.

Conservator, &c., may go on board any vessel in discharge of his duty.

LI. The Conservator or any of his Assistants may, whenever he shall suspect that any offence has been or is about to be committed in any vessel contrary to this Act, or whenever it is necessary for him so to do in the discharge of any duty imposed upon him by this Act; and the Collector

Customs or other Officer appointed to collect any Port-dues or other charges payable in respect of any vessel under this or any subsequent Act, may, whenever it is necessary so to do, for the performance of any duty imposed upon such Collector or other Officer under this Act, either alone or with any other person or persons, go on board any vessel within the limits of any Port, River, or Channel subject to this Act. If the Master or other person in charge of such vessel shall, without lawful excuse, refuse to allow any such Conservator or any of his Assistants or any such Collector of Customs, or other Officer or person, to enter such vessel for the performance of any duty imposed upon him by this Act; he shall, for every such offence, be liable to a penalty not exceeding Two Hundred Rupees.

Penalty for preventing entry.

LII. If any person shall wilfully obstruct or hinder any Officer in the execution of any duty imposed or power conferred by this Act, or shall assault or ill-treat him in the discharge of such duty, or in the exercise of such power, such person shall, for every such offence, be subject to a penalty not exceeding Two Hundred Rupees.

Penalty for obstructing Officer in discharge of his duty, &c.

LIII. All acts, orders, or directions by this Act authorized to be done or given by any Conservator, may, subject to his control, be done or given by any Harbour Master or any Assistant of such Conservator or Harbour Master. And any person hereby authorized to do any act, may call to his aid such assistance as may be necessary.

Powers of Assistant Conservator, of Harbour Master, and of Assistant Harbour Master.

LIV. If any vessel belonging to any of Her Majesty's subjects, or sailing under British colors,

Penalty for hoisting unlawful colors in Port.

refuse or neglect to pay the same, or any thereof, on demand, the Collector of Customs or other person authorized to collect such Port-dues and charges, may distrain or arrest, of his own authority, such vessel, and the tackle, apparel, and furniture belonging thereto, or any part thereof, and detain the same until the amount due shall be paid, and in case any part of the said Port-dues or charges or of the costs of the distress or arrestment, the keeping of the same, shall remain unpaid, the space of five days next after any such distress or arrestment so made, the Collector of Customs or other such person as aforesaid, may cause such vessel or other thing so distrained or arrested to be sold, and with the proceeds of such sale may pay the Port-dues, charges, and costs, including the costs of sale remaining unpaid, rendering any surplus (if any) to the Master of such vessel, on demand.

No Port Clearance to be granted until dues, &c., are paid.

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Conservator, &c., may go on board any vessel in discharge of his duty.

LI. The Conservator or any of his Assistants may, whenever he shall suspect that any person has been or is about to be committed in any manner contrary to this Act, or whenever it is necessary for him so to do in the discharge of any duty imposed upon him by this Act; and the Collect

Customs or other Officer appointed to collect any Port-dues or other charges payable in respect of any vessel under this or any subsequent Act, may, whenever it is necessary so to do, for the performance of any duty imposed upon such Collector or other Officer under this Act, either alone or with any other person or persons, go on board any vessel within the limits of any Port, River, or Channel subject to this Act. If the Master or other person in charge of such vessel shall, without lawful excuse, refuse to allow any such Conservator or any of his Assistants or any such Collector of Customs, or other Officer or person, to enter such vessel for the performance of any duty imposed upon him by this Act; he shall, for every such offence, be liable to a penalty not exceeding Two Hundred Rupees.

Penalty for preventing entry.

LII. If any person shall wilfully obstruct or hinder any Officer in the execution of any duty imposed or power conferred by this Act, or shall assault or ill-treat him in the discharge of such duty, or in the exercise of such power, such person shall, for every such offence, be subject to a penalty not exceeding Two Hundred Rupees.

Penalty for obstructing Officer in discharge of his duty, &c.

LIII. All acts, orders, or directions by this Act authorized to be done or given by any Conservator, may, subject to his control, be done or given by any Harbour Master or any Assistant of such Conservator or Harbour Master. And any person hereby authorized to do any act, may call to his aid such assistance as may be necessary.

Powers of Assistant Conservator, of Harbour Master, and of Assistant Harbour Master.

LIV. If any vessel belonging to any of Her Majesty's subjects, or sailing under British colors,

Penalty for hoisting unlawful colors in Port.

refuse or neglect to pay the same, or any part thereof, on demand, the Collector of Customs, or other person authorized to collect such Port-dues or charges, may distrain or arrest, of his own authority, such vessel, and the tackle, apparel, and furniture belonging thereto, or any part thereof, and detain the same until the amount due shall be paid; and in case any part of the said Port-dues or charges, or of the costs of the distress or arrestment, or of the keeping of the same, shall remain unpaid for the space of five days next after any such distress or arrestment so made, the Collector of Customs, or other such person as aforesaid, may cause the vessel or other thing so distrained or arrested to be sold, and with the proceeds of such sale may satisfy the Port-dues, charges, and costs, including the costs of sale remaining unpaid, rendering the surplus (if any) to the Master of such vessel, upon demand.

No Port Clearance to be granted until dues, &c., are paid.

L. The Officer of Government, whose duty it shall be to grant a Port Clearance for any vessel shall not grant such Port Clearance, until the Owner, Agent, or Master of that vessel, or some other person, shall have paid all Port-dues, fees, and charges to which such vessel, or the Owner or Master of such vessel in respect thereof, shall be liable under this or any subsequent Act.

Conservator, &c., may go on board any vessel in discharge of his duty.

LI. The Conservator or any of his Assistants may, whenever he shall suspect that any offence has been or is about to be committed in any vessel contrary to this Act, or whenever it is necessary for him so to do in the discharge of any duty imposed upon him by this Act; and the Collector of



Customs or other Officer appointed to collect any Port-dues or other charges payable in respect of any vessel under this or any subsequent Act, may, whenever it is necessary so to do, for the performance of any duty imposed upon such Collector or other Officer under this Act, either alone or with any other person or persons, go on board any vessel within the limits of any Port, River, or Channel subject to this Act. If the Master or other person in charge of such vessel shall, without lawful excuse, refuse to allow any such Conservator or any of his Assistants or any such Collector of Customs, or other Officer or person, to enter such vessel for the performance of any duty imposed upon him by this Act; he shall, for every such offence, be liable to a penalty not exceeding Two Hundred Rupees.

Penalty for preventing entry.

LII. If any person shall wilfully obstruct or hinder any Officer in the execution of any duty imposed or power conferred by this Act, or shall assault or ill-treat him in the discharge of such duty, or in the exercise of such power, such person shall, for every such offence, be subject to a penalty not exceeding Two Hundred Rupees.

Penalty for obstructing Officer in discharge of his duty, &c.

LIII. All acts, orders, or directions by this Act authorized to be done or given by any Conservator, may, subject to his control, be done or given by any Harbour Master or any Assistant of such Conservator or Harbour Master. And any person hereby authorized to do any act, may call to his aid such assistance as may be necessary.

Powers of Assistant Conservator, of Harbour Master, and of Assistant Harbour Master.

LIV. If any vessel belonging to any of Her Majesty's subjects, or sailing under British colors,

Penalty for hoisting unlawful colors in Port.

shall hoist, carry, or wear, within the limits of any Port, River, or Channel subject to this Act, any flag, jack, pendant, or colors, the use whereof on board such vessel shall have been prohibited by the Statute 17 and 18, Victoria Chapter 104, or any other Statute now or hereafter to be in force, or by any Proclamation made or to be made in pursuance of any such Statute, or by any of Her Majesty's Regulations in force for the time being, the Master of such vessel shall, for every such offence, be liable to a penalty not exceeding Fifty Rupees; and such penalty shall be in addition to any other penalty which may be recoverable under the said Statute, or any future Statute to be made in that behalf; and it shall be lawful for any Officer of the Indian Navy, within the limits of such Port, River, or Channel, or for the Conservator of such Port, to enter on board any such vessel, and to seize and take away any flag, jack, pendant, or color so unlawfully hoisted, carried, or worn on board the same.

Offences how punishable and penalties how to be recovered.

LV. All offences against this Act shall be punishable in a summary manner by a Magistrate. And in addition to the means prescribed by Act II. of 1839, the provisions of which are hereby extended to all penalties imposed under this Act, it shall be lawful for a Magistrate, by Warrant under his hand, to cause the amount of any such penalty imposed upon the Owner or Master of any vessel for any offence committed on board of such vessel, or in the management thereof, or otherwise in relation thereto, whereof such Owner or Master shall be convicted, to be levied by distress and sale of such

vessel, and the tackle, apparel, and furniture thereof, or so much thereof as shall be necessary.

LVI. In case of any conviction under this Act, the convicting Magistrate may order the offender to pay the costs of such conviction in addition to any penalty or expenses to which he may be liable. Such costs may be assessed by the Magistrate, and may be levied and recovered in the same manner as any penalty under this Act.

Costs of conviction.

LVII. In every case in which any person shall be liable, under the provisions of this Act, to pay any sum of money, damages, or expenses not exceeding One Thousand Rupees, the same may be recovered and levied in the same manner as any penalty under this Act, and if necessary, the amount thereof may be fixed and assessed by the Magistrate before whom the case shall be tried.

Damages, &c., payable under this Act, how to be ascertained and recovered.

LVIII. In any case in which any penalty, damages, or expenses shall be levied under this Act, by distress and sale, the costs of such distress and sale may be levied in addition to such penalty, damages, or expenses, and in the same manner.

Costs of Distress.

LIX. If any dispute shall arise concerning the amount leviable by any distress or arrestment by virtue of this Act, or the charges or costs payable under the last preceding Section, the person making such distress or using such arrestment, may detain the Goods distrained or arrested, or the proceeds of the sale thereof, until the amount to be levied shall have been determined by a Magistrate; who, upon application made to him for that purpose, shall have power to determine such amount and to award such costs to be paid by either of

Magistrate to determine the amount to be levied in case of dispute.

parties to the other of them, as he shall think reasonable; and payment of such costs, if not paid on demand, shall be enforced in the same manner as any penalty under this Act.

Act not to extend to vessels of war, nor to affect any private right of property, nor any Customs law or regulation.

LX. Nothing in this Act shall extend to any vessel belonging to, or in the service of Her Majesty, or of the East India Company, or to any vessel of war belonging to any Foreign Prince or State; nor to deprive any person of any right of property or other private right, except as hereinbefore expressly provided; nor to affect any law or regulation relative to the Customs; nor any order or direction which shall have been lawfully made or given in pursuance of the provisions of any such law or regulation.

Indemnity to East India Company against default of Harbour Master, Pilot, &c.

LXI. The East India Company shall not be answerable for any act or default of any Master Attendant, Harbour Master, or other Conservator of any Port, River, or Channel subject to this Act; or of any Pilot; or of any Deputy, or Assistant of any of the Officers above-mentioned; or of any person acting under the authority or directions of any such Officer or Assistant, done within the limits of such Port, River, or Channel; nor for any damage or injury sustained by any vessel in consequence of any defect in any of the moorings, hawsers, or other things belonging to the said Company, within the said limits, which may be used by such vessel. Provided that nothing in this Section shall protect the East India Company from an action in respect of any act done by or under the express order or sanction of Government.

Proviso.

LXII. The word "Magistrate" in this Act shall include a Justice of the Peace of the Presidency Towns of Calcutta, Madras and Bombay, or for the Settlement of Prince of Wales Island, Singapore and Malacca, a Joint Magistrate, and any person lawfully exercising the powers of a Magistrate, and also any Deputy or Assistant Magistrate to the extent of the powers of such Deputy or Assistant Magistrate.

Interpretation of word "Magistrate" in this Act.

LXIII. Whereas divers Ports and navigable Rivers may be situated partly within the jurisdiction of one Magistrate, and partly within that of another, by reason whereof doubts may arise upon questions of jurisdiction over offences which may be committed contrary to this Act; it is therefore enacted that, if any person shall be guilty of an offence against the provisions of this Act, in any Port, River, or Channel subject to this Act, such offence shall be punishable by any Magistrate having jurisdiction over any district or place adjoining such Port, River, or Channel, or adjoining either side of that part of the navigable River or Channel in which such offence shall be committed; and that such Magistrate may exercise all the powers of a Magistrate under this Act, in the same manner and to the same extent as if such offence had been committed locally within the limits of his jurisdiction, notwithstanding the offence may not have been committed locally within such limits; and in case any such Magistrate shall exercise the jurisdiction hereby vested in him, the offence shall be deemed, for all purposes, to have been committed locally within the limits of his jurisdiction.

Jurisdiction over offences beyond the local limits of jurisdiction.

*Conviction to be  
quashed on merits  
only. Error of law  
not to be  
quashed.*

LXIV. No conviction, order, or judgment of any Justice of the Peace shall be quashed for error of form or procedure, but only on the merits; and it shall not be necessary to state on the face of the conviction, order, or judgment, the evidence on which it proceeds; but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment, in obedience to any writ of *certiorari*; and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order, or judgment shall be aided by what so appears in such depositions.

*Construction of  
Act.*

LXV. In the construction of this Act, unless there be something in any special provision thereof, or in the context, repugnant to such construction, the words "Local Government" shall be deemed to mean the person or persons for the time being immediately administering the Executive Government of that portion of the Territories under the Government of the East India Company in which the Port, River, or Channel in question is situated. The word "Vessel" shall include any thing made for the conveyance by water of human beings or of property. The word "Master," when used in relation to any vessel, shall mean and include any person having for the time being the charge, or command, or control of such vessel.

# LIMITS OF THE PORT.

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No. 401.

## NOTIFICATION.

THE 1ST JULY 1856.

With the sanction of the Governor General of India in Council, it is hereby declared, that the Port of Calcutta and the Navigable River and Channels leading to that Port are subject to Act No. XXII. of 1855.

The limits of the said Port of Calcutta are as follows:—

To the North, a line drawn across the River Hooghly from the boundary pillar on the North side of Hautkholah Ghaut to the boundary pillar on the North side of Sulkea Ghaut.

To the South, a line drawn from the boundary pillar at the South-West corner of the house on the River Bank usually occupied by the Superintendent of the Botanical Gardens and known as the Garden House, to the boundary pillar at the South-West corner of the public Ghaut opposite.

So much of Tolly's Nullah as lies to the West of a line drawn across the Nullah between the two boundary pillars 300 yards within Hasting's Bridge.

The limits of the said Port include to the East and West so much of the River Hooghly and of the shores thereof and so much of Tolly's Nullah and of the shores thereof as are within 60 yards of high water mark Spring tides.

## PORT RULES.

The limits of the Navigable River and Channels leading to the said Port of Calcutta made subject to the said Act are as follows:—

To the North, the Port of Calcutta as above defined.

To the South; a line drawn East and West from the Lower Floating Light.

All parts of the Navigable Channels called the Eastern and Western Channels, and of the River Hooghly between the said limits and below high-water line at Spring tides are subject to the said Act.

## PORT RULES.

With the sanction of the Governor General of India in Council, the following Port Rules have been made, and are hereby promulgated for general information and guidance:—

*Rule 1st.*—No vessel, if above 200 tons, shall enter within the limits of the Port of Calcutta or move from one place to another within the Port between sun-set and sun-rise, without the special permission of the Master Attendant.

*Rule 2nd.*—All vessels within the Port of Calcutta shall be bound to take up such berth as may be appointed for them by the Master Attendant, the Harbour Master, or their Assistants, and shall change their berths or remove when required by such authority.

*Rule 3rd.*—All vessels above Fort Point shall keep their Jib and Driver Booms rigged in, and all vessels within the Port of Calcutta, shall, on the requisition of the Master Attendant or the



Harbour Master rig in their Jib and Driver Booms, and shall strike their yards and Masts if required so to do by either of those Officers.

*Rule 4th.*—Every ship or vessel within the Port of Calcutta shall remove any anchor or spar or other substance projecting from her side when required to do so by the Master Attendant or the Harbour Master.

*Rule 5th.*—Vessels taking in or discharging Ballast or any particular kind of Cargo within the Port of Calcutta, shall be bound to take up such berth as the Master Attendant may direct.

*Rule 6th.*—A free Channel of 240 yards width is to be kept for ships moving up or down the River within the Port, and also free passages to Piers, Jetties, Landing Places, Wharfs, Quays, Docks and Moorings; and all vessels shall be bound to move when required to clear such Channels or passages.

*Rule 7th.*—All vessels within the Port of Calcutta shall anchor, moor, and unmoor when and where required by the Master Attendant and the Harbour Master.

*Rule 8th.*—All vessels within the Port of Calcutta shall be moored or warped from place to place as required by the Master Attendant or Harbour Master; and no vessel shall cast off a warp that has been made fast to her to assist a vessel in mooring without being required so to do by the Pilot or Officer in charge of the vessel mooring.

*Rule 9th.*—No vessel shall use any of the Government Chain Moorings, whether fixed or swinging, without permission of the Master Attendant or the Harbour Master.

## PORT RULES.

**Rule 10th.**—All vessels occupying Government Moorings, fixed or swinging, shall be liable to pay for the same according to the following scale but no more:—

| FOR FIXED MOORINGS.            | From 1st Nov.<br>to 31st May,<br>being 7 months. | From 1st June<br>to 31st Oct.<br>being 5 months. |
|--------------------------------|--------------------------------------------------|--------------------------------------------------|
|                                | Per Diem<br>Rupees.                              | Per Diem<br>Rupees.                              |
| All Vessels up to 199 Tons,... | 1                                                | 3                                                |
| Do. from 200 to 299 „ ...      | 2                                                | 4                                                |
| Do. „ 300 to 399 „ ...         | 3                                                | 5                                                |
| Do. „ 400 to 499 „ ...         | 4                                                | 6                                                |
| Do. „ 500 to 599 „ ..          | 5                                                | 7                                                |
| Do. „ 600 to 699 „ ...         | 6                                                | 8                                                |
| Do. 1,000 and upwards, ...     | 8                                                | 10                                               |
| Swinging Moorings, —————       | 3                                                | 4                                                |

**Rule 11th.**—No vessels within the limits of the Port of Calcutta shall boil any pitch or dammer on board, or shall draw off spirits by candle or other artificial lights.

**Rule 12th.**—All vessels within the limits of the Channels leading to the Port of Calcutta shall, when at anchor between sun-set and sun-rise, have a good light hoisted at the Star-board Fore-yard Arm; and all vessels under weigh at night shall show a good light at the Fore Royal or Upper Fore-mast head; and when under weigh in tow of a Steamer shall, in addition to the Mast-head light, show a good light at each Fore-yard Arm, the Steamer showing the usual light prescribed by the Admiralty Regulations.

The provisions of Sections XII., XXVIII, XXXVII. and XL. of the said Act. No. XXII. of 1855, are hereby specially extended to the Port of Calcutta.

W. GREY,  
Secy. to the Govt. of Bengal.

ACT No. XXI. OF 1856.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.  
(Received the assent of the Governor General on the  
22nd November 1856.)

THE PORTIONS OF THIS ACT THAT RELATE TO CUSTOMS  
ONLY, ARE HERE INSERTED.


*An Act to consolidate and amend the Law relating to  
the Abkharee Revenue in the Presidency of Fort  
William in Bengal.*

VII. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of one Rupee the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit. No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided; and for all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify the quantity and strength of the spirits the place of its destination, the person to whom it is consigned, and whether the duty has been paid or secured by bond.

Rate of duty to  
be levied on spirits.

VIII. A drawback of the duty paid as above on spirits manufactured after the English method, and exported by sea in the manner hereinafter prescribed, to any Port not subject to the Government of the East India Company, or to any Port in

Drawback on ex-  
portation.



the Settlement of Prince of Wales' Island, Singapore and Malacca, or to the Port of Aden, shall be allowed by the Collector of Customs at the Port of exportation. Provided always, that the exportation shall be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, shall be accompanied by the pass in which such payment is certified.

Spirits may be removed for exportation under bond.

IX. Spirits may be removed from any licensed distillery for exportation as aforesaid without payment of duty, under such rules and restrictions as may be from time to time prescribed by the Board of Revenue, on the person removing them executing a bond, with one or more sureties, to the East India Company, in the form hereunto annexed, for the payment of the prescribed duty upon such portion of the said spirits as may not be exported within four months from the date of the bond. Provided, however, that it shall be lawful for the Collector, with the sanction of the Commissioner, on sufficient cause shewn, to extend the period allowed for the exportation of the spirits for a further term of four months.

Rules to be observed in the exportation of spirits.

X. Spirits brought to the Custom House for exportation by sea shall, previous to shipment, be gauged and proved by an Officer of the Customs. The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits as ascertained by such proof and gauge; and the quantity of spirits, for which credit is to be given in the settlement of any bond, shall be deter-

mined in the same manner. Spirits under bond shall be taken from the distillery direct to the Custom House, under passes to be granted for that purpose by the Collector.

XI. When spirits are passed from a distillery under bond, duty shall be recoverable upon any difference between the quantity of spirits so passed from the distillery and the quantity ascertained by gauge and proof at the Custom House, less such allowance for ullage and leakage as may be prescribed by the Board of Revenue.

Duty to be recovered on any deficiency in spirits under bond.

XII. Spirits brought to the Custom House under bond for exportation may nevertheless be removed for local consumption under passes to be granted for that purpose by the Collector of Revenue, upon payment of the prescribed duty on the quantity so removed; and credit for such payment shall be given on the settlement of the bond.

Spirits intended for exportation may be removed for local consumption.

XIV. No drawback shall be allowed on any duty-paid spirits, nor shall the duty due on any spirits under bond be remitted, unless the spirits shall be shipped from the Custom House, and upon a vessel to which a Custom House Officer has been appointed to superintend the receipt of Export Cargo. Spirits shipped for exportation shall not be re-landed without a special pass from the Collector of Revenue in addition to the usual order of the Collector of Customs.

Spirits how to be shipped.

XV. No drawback shall be allowed on spirits exported to any Port subject to the Government of the East India Company, other than the Ports mentioned in Section VIII. of this Act, or on spirits shipped as stores; nor shall spirits under bond be

Spirits shipped for exportation not to be re-landed.

No drawback on spirits exported to Indian Ports or shipped as stores.

so exported or shipped without payment of the duty prescribed by this Act.

Rum shrub, &c.,  
how to be charged  
with duty—may be  
exported under the  
same rules as  
spirits.

XVI. Rum shrub, cordials, and other liquors, prepared in a licensed distillery under the supervision of the Surveyor or Officer in charge of the distillery, shall be charged with duty according to the quantity of spirit used in the preparation; and all the provisions contained in this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall be applicable to such liquors. When any such liquors are removed for exportation without payment of duty, the bonds to be executed by the persons removing them shall be in the annexed form.

Penalty for irregular re-land of  
spirituous liquors.

XXI. Every person who shall re-land, or attempt to re-land, any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall forfeit for every such offence a sum not exceeding five hundred Rupees; and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

Officers of the  
Police, Customs,  
and Revenue Departments  
may be vested with same  
powers as Abkaree  
Officers.

LIX. The powers of seizure, search, and arrest, given to Abkaree Officers by the three last preceding Sections, shall, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be vested also in the Officers of the Police, Customs and Revenue Departments according to their respective grades. And it shall further be lawful for the Government to invest the Officers of those Departments, or of any of them, with the like powers with respect to the

seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession of them ; and all such Officers when so empowered, as well as all Police, Customs and Revenue Officers when acting under the authority conferred by this Section for the suppression of illicit dealings in opium, shall be held and deemed to be Abkaree Officers within the meaning of this Act.

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FORM OF BOND UNDER SECTIONS IX. AND XIV.

Know all men by these presents, That we  
are jointly and severally held and  
firmly bound unto the East India Company, in the  
sum of Company's Rupees to be paid  
to the said East India Company ; for which pay-  
ment well and truly to be made, we jointly and  
severally bind ourselves, and each of us binds him-  
self and each and every one of our respective heirs,  
administrators and representatives by these pre-  
sents,

*Scaled with our seals.*

*Dated this                      day of                      18 .*

Whereas the above bounden                      are  
justly and truly indebted to the East India Com-  
pany in the sum of Company's Rupees  
being the amount of duty payable  
to the East India Company, at the rate of one ru-  
pee per imperial gallon London-proof for  
gallons of                      [or for                      gallons  
of proof spirit used in the preparation of

## ACT No. XXI. OF 1856.

*dozens of bottles or                      gallons of cordials  
and liquors as specified in the annexed Schedule]*  
manufactured at                      which the said

ha been allowed to remove thence  
for exportation by sea subject to the provisions  
of Act. XXI. of 1856 without having paid the  
amount of such duty. Now the condition of this  
obligation is such that, if the above-bounden

his or their heirs  
executors, administrators, or representatives, or  
some or one of them, do and shall, at the expi-  
ration of four calendar months from the date of this  
obligation, well and truly pay or cause to be paid  
to the said East India Company duty at the rate of  
one Rupee per imperial gallon of proof spirit for all  
or any portion of the above-mentioned

which shall not have been then exported  
by sea, subject to the aforesaid provisions (of which  
exportation, if any due proof shall be given) or  
passed for local consumption on payment of duty,  
then this obligation to be void, otherwise to remain  
in full force and virtue.

*Sealed and delivered  
in the presence of*

*(If the bond be for cordials and other liquors  
under Section XVI., and)*

## SCHEDULE.

| Description of Cor-<br>dials and Liqueurs. | Quantity in bottles<br>or gallons. | Quantity of<br>proof spirit. |
|--------------------------------------------|------------------------------------|------------------------------|
|                                            |                                    |                              |



ACT No. XXX. OF 1857.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

*(Received the assent of the Governor General on the  
23rd October, 1857.)*

*An Act for the levy of Port-dues and Fees in the  
Port of Calcutta.*

Whereas it is necessary to fix the amount of the Port-dues and fees to be hereafter levied and taken in the Port of Calcutta in accordance with the provisions of Act XXII. of 1855 ; It is enacted as follows :—

Preamble.

I. A Port-due, at a rate not exceeding the rate of four annas for every ton of burden, shall be chargeable in respect of every sea-going vessel of the burden of twenty tons and upwards which shall enter the said Port.

Port-due chargeable on sea-going vessels of twenty tons and upwards entering the Port.

II. Provided that no such due shall be chargeable in respect of any vessel which, having left the Port, is compelled to re-enter it by stress of weather, or in consequence of having sustained any damage.

No Port-due on vessels compelled by stress of weather to re-enter the Port.

III. Provided also that the Port-due chargeable in respect of Dhoonies and country vessels employed in the coasting trade, shall be at a rate equal to one-half the rate chargeable in respect of other vessels ; and such due shall not be chargeable oftener than once in sixty days in respect of the same vessel.

Port-due on Dhoonies and country vessels.

Vessels entering  
the Port in ballast.

IV. Vessels entering the Port in ballast shall be charged with three-fourths of the Port-due which would otherwise be chargeable.

Tug Steamers  
and River Steam-  
ers.

V. Tug Steamers and River Steamers belonging to the said Port shall be liable to the Port-due specified in Section I. of this Act; and the said due shall be chargeable in respect of every such Steamer once between the 1st day of January and the 30th day of June, and once between the 1st day of July and the 31st day of December in each year. The provisions of Section XLVI., Act XXII. of 1855 shall not be applicable to such Steamers.

Fees for certain  
services.

VI. Within the said Port, fees may be charged for the following services at rates not exceeding those hereinafter specified, namely.—

|                                                                            |        |
|----------------------------------------------------------------------------|--------|
| Hauling to or from chain moorings, each operation                          | Rs. 16 |
| Hauling to or from swinging moorings, each operation                       | „ 10   |
| Re-mooring                                                                 | „ 16   |
| Hauling in or out of dock, each operation                                  | „ 30   |
| Removing from one part of the Port to another                              | „ 25   |
| Removing from one mooring to another at the request of the Agent or Master | „ 50   |
| Hooking                                                                    | „ 16   |
| Measuring                                                                  | „ 30   |

Commencement  
of Act.

VII. This Act shall commence and have effect from and after the first day of January 1858; and the Local Government shall on or before that date, pursuant to Section XLII., Act XXII. of 1855, declare, by notification to be published in the *Calcutta Gazette*, the rates at which Port-dues and fees shall be levied in the said Port, subject to the

Rates of Port-  
dues and fees to be  
published.

provisions of and within the limits prescribed by this Act; and from and after the said date, no Port-due or fee shall be levied at the said Port, except under the authority of Act XXII. of 1855 and of this Act.

No other Port-dues or fees to be levied.

VIII. This Act shall be read with and taken as a part of Act XXII. of 1855.

Act to be read as part of Act XXII. of 1855.

### PORT DUES.

17th December 1857.—In accordance with the provisions of Section VII., Act XXX. of 1857, the Lieutenant Governor is pleased to declare and publish for general information the following Table of Rates at which Port-dues and Fees shall be levied in the Port of Calcutta, from and after the 1st January 1858.

Table of Port-dues and Fees leviable in the Port of Calcutta, under Act XXX. of 1857:

|                                                                                                                                                                  | <i>Per Ton.</i> |            |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
|                                                                                                                                                                  | <i>Rs.</i>      | <i>As.</i> | <i>P.</i> |
| 1st.—Sea-going Vessels of 20 tons and upwards, .....                                                                                                             | 0               | 4          | 0         |
| 2nd.—No Port-dues chargeable on vessels compelled by stress of weather to re-enter Port, .....                                                                   | 0               | 0          | 0         |
| 3rd.—Dhoonies or Country Vessels employed in the coasting trade chargeable not oftener than once in 60 days, .....                                               | 0               | 2          | 0         |
| 4th.—Vessels entering the Port in Ballast,...                                                                                                                    | 0               | 3          | 0         |
| 5th.—Tug Steamers belonging to the Port once every six months, viz.: once from 1st January to 30th June and once from 1st July to 31st December, annually, ..... | 0               | 4          | 0         |

## NOTIFICATION.

6th.—Fees for the following operations will be charged as follows:—

|                                                                                    |        |
|------------------------------------------------------------------------------------|--------|
| Hauling to or from Chain Moorings, each operation, .....                           | 16 Rs. |
| Hauling to or from Swinging Moorings, each operation, .....                        | 10 "   |
| Remoorings, .....                                                                  | 16 "   |
| Hauling in or out of Dock, each operation, ...                                     | 30 "   |
| Removing from one part of the Port to another, .....                               | 25 "   |
| Removing from one Mooring to another, at the request of the Agent or Master, ..... | 50 "   |
| Hooking, .....                                                                     | 16 "   |
| Measuring, .....                                                                   | 30 "   |

A. R. YOUNG,  
*Secy. to the Govt. of Bengal.*

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No. 508.

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## NOTIFICATION.

THE 5TH MARCH, 1858.

With the sanction of the Hon'ble the President in Council, the Northern limit of the Port of Calcutta as defined in the Notification of the 1st of July 1856, published in the *Calcutta Gazette* of the 16th Idem, is extended to the Gun Foundry at Cossipore, and to the corresponding point on the opposite side of the River Hooghly.

A. R. YOUNG,  
*Secy. to the Govt. of Bengal.*

*Rates of Duty now in force at the Calcutta Custom House on Imports,  
1st May, 1858.*

|                                                                                                                                                                                                |                  |     |     |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----|-----|------------------|
| Bullion and coins, .....                                                                                                                                                                       | Free, ...        | ... | ... | } Act XIV. 1836. |
| Precious stones and pearls, .....                                                                                                                                                              | Ditto,...        | ... | ... |                  |
| Grain and pulse,* .....                                                                                                                                                                        | Ditto,...        | ... | ... |                  |
| Horses and other living animals, Ditto,...                                                                                                                                                     | Ditto,...        | ... | ... |                  |
| Ice, .....                                                                                                                                                                                     | Ditto,...        | ..  | ... |                  |
| Coal, coke, bricks, chalk and stones, .....                                                                                                                                                    | Ditto,...        | ... | ... | } Act IX. 1845.  |
| Books printed in the United Kingdom, or in any British Possession, .....                                                                                                                       | Ditto....        | ... | ... |                  |
| Foreign books, .....                                                                                                                                                                           | 3 per cent.,...  | ... | ... |                  |
| Marine stores, the produce or manufacture of the United Kingdom, or any British Possession, .....                                                                                              | 5 per cent.,...  | ... | ... |                  |
| Ditto ditto, the produce or manufacture of any other place or country, .....                                                                                                                   | 10 per cent.,... | ... | ... |                  |
| Metals, wrought or unwrought, the produce or manufacture of the United Kingdom, or any British Possession, .....                                                                               | 5 per cent.,...  | ... | ... | } Act XIV. 1836. |
| Metals, ditto, the produce or manufacture of any other place, ...                                                                                                                              | 10 per cent.,... | ... | ... |                  |
| Tin, the produce of any other place than the United Kingdom, or any British Possession, .....                                                                                                  | 10 per cent.,... | ... | ... |                  |
| Woollens, the produce or manufacture of the United Kingdom or any British Possession, .....                                                                                                    | 5 per cent.,...  | ... | ... | } Act IX. 1845.  |
| Ditto, the produce of any other place or country, .....                                                                                                                                        | 10 per cent.,... | ... | ... |                  |
| Cotton and silk piece goods, and all manufactures of cotton or silk, or of cotton or silk mixed with any other material, the produce of the United Kingdom or of any British Possession, ..... | 5 per cent.,...  | ... | ... |                  |
| Ditto ditto, the produce of any other place, .....                                                                                                                                             | 10 per cent.,... | ... | ... |                  |

\* Split pease to be considered pulse, but grain prepared in any way, dutiable.

|                                                                                                                                                                                                    |                                       |     |                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----|-------------------------------------------|
| Cotton thread, twist and yarn, the produce of the United Kingdom, or any British Possession, .....                                                                                                 | 3½ per cent.,...                      | ... | Act IX. 1845.                             |
| Ditto ditto, the produce of any other place, .....                                                                                                                                                 | 7 per cent.,...                       | ... |                                           |
| Porter, ale, beer, cider and other similar fermented liquors, .....                                                                                                                                | 5 per cent.,...                       | ... |                                           |
| Opium, .....                                                                                                                                                                                       | 24 Rs. per seer of 80 tolaha, ...     | ... | Act XIV. 1836.                            |
| Salt, .....                                                                                                                                                                                        | 2 Rs. 8 As. per md. of 80 tolaha. ... | ... | Government Notification, 31st March 1849. |
| Alum, .....                                                                                                                                                                                        | 10 per cent.,...                      | ... | Act XIV. 1836.                            |
| Camphor, .....                                                                                                                                                                                     | 10 per cent.,...                      | ... |                                           |
| Cassia, .....                                                                                                                                                                                      | 10 per cent.,...                      | ... |                                           |
| Cloves, .....                                                                                                                                                                                      | 10 per cent.,...                      | ... |                                           |
| Coffee, ..                                                                                                                                                                                         | 7½ per cent.,...                      | ... |                                           |
| Coral, .....                                                                                                                                                                                       | 10 per cent.,...                      | ... |                                           |
| Nutmegs and Mace, .....                                                                                                                                                                            | 10 per cent.,...                      | ... |                                           |
| Pepper, .....                                                                                                                                                                                      | 10 per cent.,...                      | ... |                                           |
| Ratans, .....                                                                                                                                                                                      | 7½ per cent.,...                      | ... |                                           |
| Tea, ..                                                                                                                                                                                            | 10 per cent.,...                      | ... |                                           |
| Vermilion, .....                                                                                                                                                                                   | 10 per cent.,...                      | ... | Act IX. 1845.                             |
| Wines, and Liqueurs, .....                                                                                                                                                                         | 1 Rupee per gallon,                   | ... |                                           |
| Spirits, consolidated duty, including that levied heretofore through the Police of Calcutta, .....                                                                                                 | Rs. 1-8 per imperial gallon, ...      | ... |                                           |
| And the duty on Spirits shall be rateably increased as the strength exceeds of London proof, and when imported in bottles,* five quart bottles shall be deemed equal to one imperial gallon, ..... |                                       | ... |                                           |
| All manufactured articles not enumerated, .....                                                                                                                                                    | 5 per cent., ...                      | ... |                                           |
| All unmanufactured articles not included in the above enumeration, .....                                                                                                                           | 3½ per cent.,...                      | ... |                                           |

Schedule B. attached to Act. XIV. 1836, for **EXPORTS** remains unaltered with exception of Rum and Sugar, which pass free to all parts of the world—*Govt. Notification No. 422. 21st June 1850.*

\* Six quart bottles to be deemed equal to the Imperial Gallon, see Notification of the 15th May, 1847.

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TO

## GENERAL RULES AND BYE LAWS.

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**AND**  
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**RELATING TO**  
**C u s t o m s , a n d M a r i n e .**

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